

**BERRYVILLE TOWN COUNCIL  
MEETING AGENDA  
Berryville-Clarke County Government Center  
101 Chalmers Court, Second Floor  
Main Meeting Room  
Regular Meeting  
Tuesday, January 8, 2019  
7:30 p.m.**

**Item**

**Attachment**

**1. Call to Order** – Patricia Dickinson, Mayor

**2. Pledge of Allegiance**

**3. Approval of Agenda**

**4. Public Hearings**

No hearings scheduled

**5. Citizens' Forum**

**6. Consent Agenda**

Motion

1↓

- Minutes of Regular Meeting – 12/11/18
- Minutes of Community Development Committee – 12/12/18

**7. Presentations**

Robinson, Farmer, and Cox regarding the Fiscal Year 2018 Audit

2

Republic Services regarding recyclables collection

3

**8. Report of Patricia Dickinson, Mayor**

**9. Report of Harry Lee Arnold, Jr., Recorder**

**10. Report of Christy Dunkle, Asst. Town Manager for Community Development**

Monthly report

4

<u>Item</u>	<u>Attachment</u>
<b>11. Report of Keith Dalton, Town Manager</b>	
Memorandum of Understanding regarding Southeast Collector	5↓
Invitation for Bid – Renovation of Public Works Building	6↓
<b>12. Report of Erecka Gibson – Chair, Budget and Finance Committee</b>	
Report of Desiree Moreland, Treasurer	7
<b>13. Report of Kara Rodriguez – Chair, Community Development Committee</b>	
<b>14. Report of Donna McDonald – Chair, Public Safety Committee</b>	
Report of Neal White, Chief of Police	8
<b>15. Report of Diane Harrison – Chair, Streets and Utilities Committee</b>	
Report of David Tyrrell, Public Utilities Director	9
Report of Rick Boor, Public Works Director	10
<b>16. Report of Harry Lee Arnold, Jr. – Chair, Personnel, Appointments and Policy Committee</b>	
<b>17. Closed Session-</b>	
The Berryville Town Council will enter closed session in accordance with §2.2-3711-A-7, Code of Virginia, for consultation with legal counsel.	11↓
a. Adopt motion to enter closed session	
b. Reconvene in open session	
c. Adopt closed session resolution by roll call	
<b>18. Other –</b>	
<b>19. Adjourn -</b>	

# Attachment 1

BERRYVILLE TOWN COUNCIL

MOTION TO APPROVE CONSENT AGENDA

Date: January 8, 2019

Motion By:

Second By:

I move that the Council of the Town of Berryville approve the consent agenda.

VOTE:

Aye:

Nay:

Absent:

ATTEST:

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Harry Lee Arnold, Jr., Recorder



**MINUTES**  
**BERRYVILLE TOWN COUNCIL & CLARKE COUNTY BOARD OF SUPERVISORS**  
**Berryville-Clarke County Government Center**  
**Joint and Regular Meeting**  
**December 11, 2018**  
**6:30 p.m.**

**Town Council:** Present-Patricia Dickinson, Mayor; Harry Lee Arnold, Jr., Recorder; Donna Marie McDonald; Diane Harrison; Erecka Gibson; Kara Rodriguez

**Staff:** Keith Dalton, Town Manager; Christy Dunkle, Planner/Assistant Town Manager; Chief of Police W. Neal White; Lisa Larrick, Town Clerk

**Board of Supervisors:** David S. Weiss, Chairman, Barbara J. Byrd, Terri T. Catlett, Mary L.C. Daniel, Beverly B. McKay

**Staff:** David Ash, County Administrator, Brandon Stidham, Director of Planning, Lora Walburn, Deputy Clerk, Brianna Taylor, Administrative Assistant

**Press:** Mickey Powell, The Winchester Star, Bria Lloyd, WDM

1. Call to Order

Patricia Dickinson, Mayor called the Town Council to order at 6:31 p.m.  
David Weiss, Chairman called the Board of Supervisors to order at 6:31 p.m.

2. Discussion

Southeast Collector Road:

Chairman Weiss expressed the Board's pleasure to meet with Town Council to discuss the transportation study for the southeast collector road.

Keith Dalton, Berryville Town Manager, provided an overview. Highlights include:

- In 1992, the Town and County entered into the Berryville Area Plan.
- Displayed land use map reflecting collector roads for each quadrant:
  - Mosby Boulevard, northwest collector, completed with Battlefield Estates.
  - Hermitage Boulevard, southwest collector, built as part of the Hermitage development.
  - Fairfax Street, northeast collector, will be completed when either the Fellowship Square property or the Shenandoah Crossing property develops.
  - Jack Enders Boulevard, southeast collector:
    - Developed in two pieces.
    - First half developed by the County; was accepted into the State road system.
    - Second half also developed by the County, is the last portion before the railroad tracks.
    - Many issues to be resolved before the public bodies can move forward.

- Per Norfolk Southern Railroad, to install an at-grade railroad crossing, one or more at-grade crossings in the County must be eliminated to secure permission to add on Jack Enders.
- Staff drafted a transportation study scope to provide guidance on how to move forward.
  - Staff suggesting procuring a transportation engineer to evaluate how and where the southeast collector should be constructed.
  - Summary provided of key issues.
  - Determine Norfolk Southern's requirements for at-grade crossing, process, and costs.
  - Determine traffic impacts of the proposed project concepts on the existing road network.
  - Determine traffic impact of the proposed project concepts on existing roads in downtown Berryville.
  - Determine impact on truck traffic.

Mayor Dickinson called for questions on general concept, project management, and project funding.

Chairman Weiss commented that the Supervisors have discussed working with the Northern Shenandoah Valley Regional Commission to select a transportation engineer from a firm that has been thoroughly vetted by NSVRC eliminating the need for an RFP. The County / Town would manage the project utilizing one of the firms that are under contract with NSVRC. Chairman Weiss opined that from the Supervisors' perspective it was a study that could be handled by staff with oversight from the public bodies.

David Ash provided that there were 14 firms under contract.

Keith Dalton stated that staff developed the \$50,000 estimate for the study, which they could not guarantee; however, he assured that staff would bear the budget in mind when negotiating.

Keith Dalton speculated that if approved tonight staff could begin discussions with firms mid-January.

Chairman Weiss confirmed for Mayor Dickinson that the County has \$25,000 in its FY2019 contingency to cover its half of the estimated cost.

Mayor Dickinson speculated that the project could begin sooner if County funds were used to begin the project; and, after the Town's budget went into effect, the Town could pick up the second half.

Chairman Weiss, on behalf of the Supervisors, said that the project had lingered and waiting six additional months for the Town's funding was not ideal. He opined that the Supervisors would be prepared to cover costs up to \$25,000 noting that the firm would bill out as tasks were completed.

Chairman Weiss requested Robert Mitchell prepare a formal agreement between the Supervisors and Council.

Mayor Dickinson asked for a proposed time frame from contract issuance to presentation of report.

Brandon Stidham indicated that it could be four to six months. He clarified that the firm would be asked to provide modeling and planning level estimates.

Supervisor Byrd interjected that this collector road has been discussed throughout her 18 years on the Board of Supervisors and has been an ever-changing palette. She encouraged moving forward with the study.

Supervisor Catlett commented that she liked the idea of working with a professional to review safety and traffic impact on downtown Berryville.

Supervisor Daniel added that there was nothing to be gained by delay.

Councilor McDonald concurred with previous statements about further project delays. She opined that proper information was needed to determine the best course of action. She also agreed with earlier comment by Supervisor Byrd that it might be determined that the project was not feasible.

Recorder Arnold remarked that the matter had been on the books for a long time and the time was right to move forward to determine what could be done. He noted the potential to expand tax revenue that such a project might bring.

Councilor Harrison expressed her agreement with other Council members.

Councilor Rodriguez put forth that the project had many benefits including economic development, public safety, and transportation; and, it was time to move forward. She asked for additional information about Norfolk Southern's requirements for railroad crossing.

Keith Dalton explained that when the process began Norfolk Southern wanted to see abandonment of two existing, at-grade crossings for the County to get a new at-grade crossing. He speculated that this was to reduce clutter on the rail. He assured the Council and Board that the railroad would be contacted during the study.

Chairman Weiss added that Norfolk Southern was contacted six to eight months ago; and, its answer was the same, closings of two existing, at-grade crossings. He further noted that the closings and upgrades are at the localities' cost.

Keith Dalton put forth that the cost would be significant.

Supervisor Byrd asked about the crossing on Smallwood Lane.

Keith Dalton explained that it was a public road; but, in reality because of its small size, the road would have to be upgraded as well as the signalization. He also cautioned that stacking could be an issue.

Councilor Gibson stated that she supported the transportation study.

Chairman Weiss clarified that while this was a good step forward it was a very small step and he could not state enough the difficulties the Town and County would encounter to bring this effort to fruition. He opined that the length of time it has taken to move this forward is not an issue of neglect but rather a matter of very serious obstacles as well as high cost.

Mayor Dickinson concurred adding that if it was not started it would never finish. She put forth that the industrial park was a key to economic development but she could not see expanding the industrial park without the addition opining that the Town could not tolerate that much commercial traffic without the extension.

Councilor McDonald asked if there was any general idea of how this would affect residents in the proposed area.

Keith Dalton responded that there were many residents in this broad study area and there would certainly be property owners that were affected. He explained that the core of the study was to look at various aspects of how the road and any number of ways, configurations affect the residents in the study area.

Supervisor Byrd noted the following from the proposal:

*Staff proposes that:*

- *out of pocket costs be shared equally between the Town and County*
- *Town and County staff would share equally in work load*
- *the Town would agree to be the fiscal agent for the project*
- *the County would be responsible for provision of required mapping information*
- *the Town Planner would serve as project manager.*

Chairman Weiss responded that he believed this was a reasonable approach; and while the Town and County were partners, the project was within the Town.

Keith Dalton added that the County Planner had done more of this type work than others and the Town would also be leaning on him for assistance.

Supervisor Daniel expressed her appreciation for the hard work of Town and County staff on this project opining that if this was what staff considered best it made sense to her.

Keith Dalton asked how the County wanted to proceed for if a memorandum of understanding was preferred it could be before Council January 8 and the Supervisors on January 15 depending on the availability of Robert Mitchell, Town and County attorney.

Mayor Dickinson requested clarification on when to make the motion.

Keith Dalton responded that adoption of the memorandum of understanding would be the action, which could be done at the individual meetings of the bodies.

Chairman Weiss expressed the Supervisors' appreciation to Town Council for its collaboration and to staff for the work performed.

Mayor Dickinson added that she believed this was a great opportunity to move both the Town and County forward.

Supervisor Byrd asked if a motion was needed to determine order for memorandum of understanding first or contacting Northern Shenandoah Valley Regional Commission.

Chairman Weiss responded that according to Mr. Dalton when each body reviews and approves the memorandum of understanding it would free staff to contact the Regional Commission and begin the process.

Supervisor Daniel asked if it would be appropriate to have a motion to pursue a memorandum of understanding to free staff to move sooner.

Keith Dalton responded that as long as both bodies were directing staff to pursue a memorandum of understanding it was all the action staff needed. Further, staff would not act until both bodies approved the memorandum of understanding.

Mayor Dickinson requested clarification that the memorandum of understanding would make it clear that the County pays for the first half of the study and the Town pays for the second half.

Keith Dalton responded in the affirmative.

Mayor Dickinson and Chairman Weiss agreed that there was consensus from both bodies to proceed with a memorandum of understanding to conduct a transportation study.

Note: Joint Meeting Minutes Transcribed by Lora Walburn, Deputy Clerk to Board of Supervisors

3. Adjourn  
**There being no other business, upon motion of Council member Rodriguez, seconded by Council member McDonald, the joint meeting was adjourned at 7:08 p.m.**
4. Pledge of Allegiance
5. Approval of Town Council Agenda  
**On motion of Council member Harrison, seconded by Council member McDonald, the agenda was approved.**

The roll call vote was as follows:

McDonald - Aye  
Harrison – Aye  
Gibson – Aye  
Rodriguez – Aye  
Arnold – Aye  
Dickinson – Aye  
Absent – none

6. Public Hearing  
No public hearing was held.
7. Citizens' Forum  
There were no citizen speakers.
8. Consent Agenda  
**The Consent Agenda was approved, on motion of Council member Rodriguez, seconded by Council member Harrison. The items approved on the Consent Agenda were:**

**Minutes of Regular Meeting – 11/13/18**

**Minutes of Personnel, Appointments, and Policy Committee – 11/14/18**

**Minutes of Public Safety Committee – 11/28/18 – Mayor Dickinson noted a minor typo on Page 3 of 2018 instead of 2019**

**The roll call vote was as follows:**

**McDonald - Aye**

**Harrison – Aye**

**Gibson – Aye**

**Rodriguez – Aye**

**Arnold – Aye**

**Dickinson – Aye**

**Absent – none**

9. Report of Patricia Dickinson, Mayor  
Mayor Dickinson advised Council that the WWI Centennial Committee had its last meeting and was disbanded. She stated the final item on the Committee's agenda was to create a perpetual plaque for the Veteran of the Year award which would be approximately 12" by 16" in size. Mayor Dickinson said the Committee had suggested placing the plaque in Council Chambers. Recorder Arnold asked if a better place would be in the lobby. Mr. Dalton said he had spoken with Mr. Ash about the waiting area and placement will be discussed at the Building Committee meeting. Mr. Dalton asked when the plaque would be available. Mayor Dickinson said hopefully within the next few weeks.
10. Report of Harry Lee Arnold, Jr., Recorder  
Recorder Arnold advised Council that Mr. Dalton was sending out acknowledgments for all the work done during the Ground Reservoir Renovation Project. Recorder Arnold said this was a challenging project taking over seven months. He recognized the Staff with the Public Works and Public Utilities Departments who worked overtime as well as working in 24-hour shifts. Recorder Arnold recognized the following organizations that helped in this project:
  - Clarke County Emergency Services; Clarke County Sheriff's Office – Deputies and Dispatchers;
  - John H. Enders Volunteer Fire Company and Rescue Squad;
  - Boyce Volunteer Fire Company and Rescue Squad; and
  - Blue Ridge Volunteer Fire Company and Rescue Squad

Recorder Arnold thanked the Sheriff's Department for the two donated radios installed in the Public Works vehicles that allowed Staff direct communication with fire and rescue to quickly address any problems.

Recorder Arnold said he wanted to make it a part of the official record acknowledging these organizations and individuals on a job well done on a very difficult task.

Mr. Dalton stated that everyone did a great job during this time, and he wanted to thank Mr. Ernest Bussert for his attention and help on this project, especially on the break in the transmission line between the water plant and Town which was fixed quickly.

Recorder Arnold advised Council that Berryville Main Street (BMS) had discussions about updating the Hotel Feasibility Study that was done in 2013. He stated that the Economic Vitality Committee of BMS has been working on the project and are seeking funding from the Clarke County Industrial Development Authority (IDA). He said that BMS would like to have the support of the Council for the Hotel Feasibility Study. He noted that in the June 5, 2017 work session the hotel study was discussed as one of the economic development goals.

Recorder Arnold recognized Bill Waite of BMS. Mr. Waite advised Council that BMS had sought funding from the IDA to update the Hotel Feasibility Study for a facility downtown to draw more people downtown. He said BMS had quotes from three consultants that came in between \$9,000.00 and \$11,000.00 range and BMS will be meeting to determine which quote to accept. Mr. Waite said BMS would appreciate everyone's support on this project.

Mayor Dickinson asked when the study would be completed. Mr. Waite said BMS will be discussing this with the IDA in January and then put out the final RFQ. He said it could take approximately 6 to 8 weeks but would depend on availability of start dates.

Recorder Arnold said that since this was a draft letter, he would like for the Town Manager to be authorized, if needed, to address the letter to the IDA or someone else. There was no objection by Council.

**Council Member Arnold moved that the Council of the Town of Berryville authorize the Town Manager to send the attached letter of support for the update of the Hotel Feasibility Study by Berryville Main Street.**

**Council member Rodriguez seconded the motion.**

**The roll call vote was as follows:**

**McDonald - Aye**

**Harrison - Aye**

**Gibson - Aye**

**Rodriguez - Aye**

**Arnold - Aye**

**Dickinson - Aye**

**Absent - none**

11. Report of Christy Dunkle, Assistant Town Manager/Planner

Ms. Dunkle advised she had one action item, a \$15,000.00 bond for a sidewalk to be completed in twelve (12) months. Ms. Dunkle stated that there are two single family lots in front of the assisted living facility and at the time of the site plan review, it was discussed that the owner would be selling or building on them and the sidewalk would be completed at that time. Ms. Dunkle said that the owner has decided, at least for now, it is not going to move ahead and therefore she has requested the owner extend the sidewalk.

Ms. Dunkle updated Council that the last pieces of the development were coming through and the permanent generator was supposed to come in today for the facility.

Mayor Dickinson asked if the sidewalk was holding up the certificate occupancy. Ms. Dunkle stated no and advised that the Building Department had not issued a certificate of occupancy as the permanent generator had not been installed. Mayor Dickinson asked when the certificate of occupancy would be issued. Ms. Dunkle said she did not have that information.

Council member Gibson asked if this would connect the existing sidewalk for the property at the corner of Mosby and Jackson. Ms. Dunkle stated no and indicated this may have occurred before sidewalk requirements were in place. Ms. Dunkle said sidewalk gaps could be connected using VDOT revenue sharing funds.

Mayor Dickinson asked if the Town would need to do easements to connect the two pieces. Ms. Dunkle and Mr. Dalton stated the sidewalk is likely located in the right of way and easements may not be necessary.

Mayor Dickinson feels the Town should put in the remaining portion of the sidewalk. Ms. Dunkle said it has to be done incrementally throughout the Town. Mr. Dalton said the Town has found that revenue sharing is the best avenue as its relatively simple and quick. Mr. Dalton stated that VDOT will look at the estimate for work, cover half of the costs and administer the project. Ms. Dunkle said that Page Street is a good example of a revenue sharing project, connecting Fairfax and Liberty. Mr. Dalton said another avenue is TAP funds which is an 80/20 match. He stated these would be the two options the Town looks into to fill the sidewalk gaps.

Recorder Arnold asked if it should be completed in six months instead of twelve (12) months. Mr. Dalton stated he felt it would take approximately twelve (12) months.

**Council Member Arnold moved that the Council of the Town of Berryville approve a bond in the amount of \$15,000 in order to construct a sidewalk within the next twelve (12) months on the parcels identified as Tax Map Parcel numbers 14A7-((14))-1A and 14A7-((14))-1B, zoned DR-4 Detached Residential.**

**Council member Harrison seconded the motion.**

**The roll call vote was as follows:**

**McDonald - Aye**

**Harrison – Aye**

**Gibson – Aye**



Rodriguez – Aye  
Arnold – Aye  
Dickinson – Aye  
Absent – none

12. Report of Keith Dalton, Town Manager

Mr. Dalton advised that when Council set up its regular committee and work session schedule, the work session was set for the first Monday of the month at 3:00 p.m. He said one member has found 3:00 p.m. to be problematic and asked if the time could be changed to 4:30 p.m. Mayor Dickinson asked if there were any objections and there were no objections. The work session time was changed to 4:30 p.m.

13. Report of Erecka Gibson - Chair, Budget and Finance Committee

Council member Gibson stated the next meeting would be on January 24, 2019 at 10:30 a.m. Council member Gibson had nothing additional to report.

Mayor Dickinson asked about the status of the procurement policy corrections. Mr. Dalton said he believed the plan was to have those ready for the January meeting. Council member Gibson said she didn't recall a specific action for this only that it would be discussed at the next meeting. Mr. Dalton asked if would be okay if Staff tried to have something for the January meeting and there was no objection.

Mayor Dickinson asked if the additional on-line payment information was available. Mr. Dalton asked for clarification on the additional information. Council member Gibson said the Committee did not specify what the additional information was, but if there was additional information it may answer some of Mayor Dickinson's questions and request for an RFP. Council member Gibson said she and Council member Rodriguez were okay without an RFP. Mr. Dalton said he would speak with Staff and get the information to the Committee.

14. Report of Kara Rodriguez - Chair, Community Development Committee

Council member Rodriguez stated the Committee did not meet in November but was meeting tomorrow, December 12, 2018 at 4:30 p.m. and Mr. Capelli from the County would be there to discuss the Town/County MOU. Council member Rodriguez welcomed Kelsey Cakes to the business community and encouraged everyone to go. Council Member Rodriguez said that all the holiday festivities were great.

Recorder Arnold advised he had been involved when the MOU was initially done, that the Town was to appropriate money but has never done so, and that the Committee needs to take that inconsideration.

Mayor Dickinson asked about the status of the Rose Hill Park site plan that was due in November. Mr. Dalton said Staff had gotten the draft, revised the draft, and submitted it to the surveyor but has not received a revised plan.

Mayor Dickinson asked if the Livery stable and grant was still on track. Mr. Dalton said Staff was waiting for the interim Executive Director of BMS who had indicated he would be able to review in January.

Recorder Arnold said he didn't believe the review would happen in January because BMS is going through the hiring process for a permanent Executive Director and he felt it would be March or April before any work could be done on any grants.

Council member Harrison stated it was a first come first served type of grant which has an application deadline of May, 2019.

Mr. Dalton said he and Ms. Dunkle would try to help BMS with the grant.

Mayor Dickinson asked about the status of updating the photos and bios on the website. Mr. Dalton stated Staff had received all the photos and are waiting on three bios before updating.

Mayor Dickinson asked about the status of the agreement between the Battlefield HOA and Town regarding the Page Street median. Mr. Dalton said that Staff was looking to model this on what VDOT does. Mr. Dalton said Ms. Dunkle put together an agreement and it is voluminous. Mr. Dalton said that when Staff has some time, they want to pare it down before sending to Council for review. Mayor Dickinson asked if the median had been designed yet. Ms. Dunkle said she was not working on the design until the agreement was completed.

Recorder Arnold said that Council needs to prioritize its list of projects. He said that the Town has two Staff members working on these projects as well as the water and sewer project and collector road project which Mr. Dalton is taking the lead on. Recorder Arnold said the Town has to either hire more Staff or prioritize its projects because Staff cannot wrap up the smaller projects plus work on the big projects. He said Council has discussed prioritizing goals and if its the water and sewer project then Council needs to vote to get it completed before moving onto something else. Recorder Arnold said he felt the water and sewer project was the priority.

Mayor Dickinson said she was only asking for a status. Recorder Arnold stated that Council gets status reports from Staff.

Council member McDonald said she would like to speak on behalf of the Battletown HOA and wanted to thank the Staff for looking at the document but not to move forward until time permits. Council member McDonald agrees with Recorder Arnold that Council has to pick two or three projects at most and let Staff work on those and catch up.

Recorder Arnold said that there is also the time line for the budget that requires a significant amount of work and will take care of the next three months or so.

Mr. Dalton advised that Staff was working on the water and sewer project and would be meeting on Thursday but would still need time to work on the project. He said that the Public Works building plans are taking time and the IFB needs to be done. Mr. Dalton advised that Staff will be shifting attention to the budget and he will be working a lot on the CIP and wanted Council to be aware of that.

15. Report of Donna McDonald – Chair Public Safety Committee

Council member McDonald said the Committee met on November 28, 2018. She said it was a productive but harried meeting because the Committee was trying to review Chapter 8 which

has a lot of parts as well as Chapter 20. She said the Committee did get a plan in place, but there are still a lot of things to discuss.

Council member McDonald said the Committee attempted to discuss Chapter 20 but did not get far. Council member McDonald suggested and the Committee agreed that it will flip Chapter 8 and Chapter 20 every month in order to work on these chapters properly.

Council member McDonald said Chief White gave an update on the mobile terminals. She thanked Chief White and his Department for all their work on the toy drive and the fantastic response.

Council member McDonald said the speed signs are up, word was getting around, and they seemed to be working well. Mr. Dalton advised the one East Main was not working. Chief White said he had received an alert that it was not syncing and he was going to look at it the next day.

Council member McDonald said that someone would have to lead the meeting in her absence on January 23, 2019 at 4:30 p.m. Council member Harrison agreed to lead the meeting.

16. Report of Diane Harrison – Chair, Streets and Utilities Committee

Council member Harrison advised that the Committee did not meet last month and the next meeting will be on January 22, 2019 at 10:30 a.m.

Recorder Arnold recognized Stephen Lilly who built a level sensor device that saved the Town \$600.00 stating it was very innovative and appreciated.

Mayor Dickinson asked about the status of the water tank maintenance. Mr. Dalton stated site work had not been completed because of weather and dropping temperatures.

Mayor Dickinson asked about the status of the VDOT traffic calming study. Ms. Dunkle stated she had contacted Terry Short and he had written that he would get back to her before the meeting tonight but had not done so.

Mayor Dickinson asked about the status of storm water management. Council member Harrison said that would be the Committee's main topic for its January meeting. She said the Committee will discuss the data summary but that it is not concrete and would only be a starting point for discussions. She said that the Committee has to separate out the flooding issues and continuing issues.

Mayor Dickinson asked about the status of a representative from Rappahannock Electric coming to the meeting in January. Council member Harrison said it was planned to have a representative at the January meeting. Mr. Dalton said he felt the Committee meeting on February 26, 2019 at 10:30 a.m. would be better for REC attendance and there was no objection.

Mayor Dickinson asked about the status of developing a form to be used by Public Works Staff for water leaks. Mr. Dalton stated it had not been worked on.

Council member McDonald asked what was now in place. Mr. Dalton advised Council what was in place now.

Mayor Dickinson said that the suggestion was made to have a form for use when Public Works goes to a resident's home for a leak investigation that the resident would sign and receive a copy which would make it easier to resolve any request for adjustment.

Council member McDonald said she agrees it is a good idea but not something to focus on now.

Recorder Arnold said he was not sure that written notes are appropriate and feels a follow up email would work better.

17. Report of Harry Lee Arnold, Jr. – Chair, Personnel, Appointment and Policy Committee

Recorder Arnold said the Committee did meet and interviewed four people for the BADA opening who were all good candidates. He said the Committee recommended Thomas R. Parker, Jr. for appointment.

Council member Gibson said she had read the letters that went out to the candidates after the interviews and felt the letters were okay. She said the top two candidates could have gone either way as both were very good.

Recorder Arnold said he endorsed the letters and did not see any issues adding that he supported the letters. He said he does not believe a form letter is needed for everything, that the letter should be personalized to each person and feels Committee chairs can handle the letters.

**Recorder Arnold moved that the Council of the Town of Berryville appoint Thomas R. Parker, Jr. to the Berryville Area Development Authority for a three year term to begin December 31, 2018 and end on December 30, 2021.**

**Council member Gibson seconded the motion.**

**The roll call vote was as follows:**

**McDonald – Aye  
Harrison – Aye  
Gibson – Aye  
Rodriguez – Aye  
Arnold – Aye  
Dickinson – Aye  
Absent – None**

18. Other

Mayor Dickinson stated there were openings on the Tree Board.

Mayor Dickinson asked about the status of the social media policy. Recorder Arnold said that had been discussed in a past Committee meeting and will be discussed at one of the upcoming meetings.

Recorder Arnold said Council needs to review and discuss the voting procedure. He said he feels the roll call vote is cumbersome and time consuming.

19. Closed Session

No closed session was held.

20. Adjourn

**There being no other business, upon motion of Council member Rodriguez , seconded by Council member Harrison, the meeting was adjourned at 8:30 p.m.**

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Harry Lee Arnold, Jr., Recorder

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Lisa Larrick, Town Clerk

**BERRYVILLE TOWN COUNCIL COMMUNITY DEVELOPMENT COMMITTEE**  
**Berryville-Clarke County Government Center**  
**MINUTES**  
**Wednesday, December 12, 2018**

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A meeting of the Berryville Town Council Community Development Committee was held on Wednesday, December 12, 2018 at 4:30pm in the Berryville – Clarke County Government Center located at 101 Chalmers Court in Berryville, Virginia.

**Attendance:** Members of the Committee present: Kara Rodriguez, Chair; Diane Harrison  
Member absent: Donna McDonald

Staff present: Keith Dalton, Town Manager; Christy Dunkle, Assistant Town Manager/Planner

Press present: None

Others present: Cathy Kuehner; Len Capelli

Chair Rodriguez called the meeting to order at 4:30pm.

**Approval of Agenda**

The agenda was approved by consensus.

**Discussion**

***Economic Development/MOU with Clarke County***

Mr. Capelli discussed the challenges of his position. He noted that the Town does not contact him or include him in their Economic Development efforts.

The Committee asked Mr. Capelli about his role in promoting tourism. Mr. Capelli stated that his job description also included the promotion of tourism in Clarke County. He summarized his efforts in this regard.

The Committee, Town staff, and Mr. Capelli discussed the current economic development MOU.

Chair Rodriguez asked about tourism funding. Mr. Dalton said that Transient Occupancy Tax money is included in the General Fund adding that tourism efforts have included Tourist Oriented Directional (TOD) signage installed on the Route 7 Bypass with financial support by both the Town and County. He said that Berryville Main Street funding is identified as Economic Development in the budget.

Mr. Capelli discussed the County's Facebook pages. He said that he maintains a list of available properties but said many leads do not pan out because there are no "shovel ready" sites in the County. He added that businesses in Clarke County are difficult to work with and few respond to his

requests for contact information. He said that he and Mr. Ash contacted the realtor for the Merke property but had not received a return call.

Chair Rodriguez asked if Mr. Capelli and Ms. Kuehner communicated and he said they did not. Ms. Kuehner explained her tasks as the County's Public Information Officer. She said the County's new Facebook page has been very successful and that her goals are to educate and engage the public and to feature original content. She said she has created a weekly calendar and is planning to launch a weekly electronic newsletter in the coming year. She said she is working with County staff to create a new Clarke County government web site and has collected business information with Brianna Taylor in order to maintain a comprehensive list of businesses in the Town and County.

Mr. Dalton said that working with Ms. Kuehner has been very positive and that he has discussed working cooperatively with the County on social media efforts with Mr. Ash. He said they will be discussing cost sharing for this effort.

Chair Rodriguez suggested that the Committee review the MOU. Mr. Capelli said that what needs to change are the open dialogue and expectations of the Town and County.

#### **Other**

There being no further discussion, the meeting was adjourned at 5:28pm.

# Attachment 2



Josh Roller of Robinson, Farmer & Cox will be present at the meeting to provide a brief overview of the FY2018 Audit. After the presentation Mr. Roller will answer any questions the Town Council has regarding the report.

A copy of the audit is included in this packet.

**TOWN OF BERRYVILLE, VIRGINIA**



**FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2018**

## **TOWN OF BERRYVILLE, VIRGINIA**

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Keith R. Dalton, Town Manager

Desiree Moreland, Assistant Town  
Manager/Treasurer

Christina Dunkle, Assistant Town  
Manager for Community Development  
and Operations/Planner

Neal White, Chief of Police

David Tyrrell, Director of Utilities

Rick Boor, Director of Public Works

Deborah Boggs, Utility Clerk

Mia Jackson, Town Clerk

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TOWN OF BERRYVILLE, VIRGINIA

Financial Report  
Year Ended June 30, 2018

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**Table of Contents**

	<b><u>Page</u></b>
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-10
<b><u>Basic Financial Statements:</u></b>	
<b><u>Government-wide Financial Statements</u></b>	
Exhibit 1 Statement of Net Position	11
Exhibit 2 Statement of Activities	12-13
<b><u>Fund Financial Statements</u></b>	
Exhibit 3 Balance Sheet—Governmental Funds	14
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Exhibit 5 Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds	16
Exhibit 6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Exhibit 7 Statement of Net Position—Proprietary Fund	18
Exhibit 8 Statement of Revenues, Expenses, and Changes in Net Position—Proprietary Fund	19
Exhibit 9 Statement of Cash Flows—Proprietary Fund	20
Notes to Financial Statements	21-70

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TOWN OF BERRYVILLE, VIRGINIA

Financial Report  
Year Ended June 30, 2018

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**Table of Contents (Continued)**

	<u>Page</u>
<b><u>Required Supplementary Information:</u></b>	
Exhibit 10      Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—General Fund	71
Exhibit 11      Schedule of Changes in Net Pension Liability and Related Ratios	72
Exhibit 12      Schedule of Employer Contributions	73
Exhibit 13      Notes to Required Supplementary Information	74
Exhibit 14      Schedule of Town's Share of Net OPEB Liability-Group Life Insurance Program	75
Exhibit 15      Schedule of Employer Contributions-Group Life Insurance Program	76
Exhibit 13      Notes to Required Supplementary Information-Group Life Insurance Program	77-78
<b><u>Other Supplementary Information:</u></b>	
<b><u>Supporting Schedules</u></b>	
Schedule 1      Schedule of Revenues—Budget and Actual—General Funds	79-80
Schedule 2      Schedule of Expenditures—Budget and Actual—General Funds	81-86
Schedule 3      Schedule of Operating Expenses—Enterprise Funds	87-88
<b><u>Statistical Information</u></b>	
Table 1          Governmental Revenues by Source—Last Ten Fiscal Years	89
Table 2          Governmental Expenditures by Function—Last Ten Fiscal Years	90
<b><u>Compliance:</u></b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	91-92

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## Independent Auditors' Report

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To the Honorable Members of the Town Council  
Town of Berryville, Virginia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Berryville, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Berryville, Virginia, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

As described in Note 12 to the financial statements, in 2018, the Town adopted new accounting guidance, GASB Statement Nos. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and 85 *Omnibus 2017*. Our opinion is not modified with respect to this matter.

### ***Restatement of Beginning Balances***

As described in Note 12 to the financial statements, in 2018, the Town restated beginning balances to reflect the requirements of GASB Statement No. 75. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-10, 71, and 72-78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

#### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Berryville, Virginia's basic financial statements. The supporting schedules and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

### *Supplementary and Other Information*

The supporting schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2018, on our consideration of the Town of Berryville, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Town of Berryville, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Berryville, Virginia's internal control over financial reporting and compliance.

*Robinson, Farrer, Cox Associates*  
Charlottesville, Virginia  
November 2, 2018



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## TOWN OF BERRYVILLE, VIRGINIA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Town of Berryville (the "Town") we offer the readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2018. Please read it in conjunction with the Town's basic financial statements, which follow this section.

### Financial Highlights

The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$35,807,794 (net position). Of this amount, \$11,421,669 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's total net position increased by \$798,674, of which the governmental activities accounted for a \$713,822 increase and business-type activities accounted for an \$84,852 increase.

At the end of the current fiscal year, unrestricted net position for governmental activities was \$2,879,512 or 95.44% of the governmental activities expenditures less any capital outlay projects.

The unassigned ending fund balance for the Town's general fund was \$3,374,921, an increase of \$779,001 over the prior year.

The Town's total debt decreased by \$218,372 (1.75%) during the current fiscal year. The key factor in this net decrease was the payment of General Obligation Bonds.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

#### Government-wide financial statements

The government-wide financial statements are designed to provide the readers with a broad overview of the Town's finances, in a manner similar to a private sector business. The *statement of net position* presents information on all of the Town's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of how the financial position of the Town may be changing. Increases in net position may indicate an improved financial position; however, even decreases in net position may reflect a changing manner in which the Town may have previously accumulated funds.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the changes occur, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government administration, public safety, public works, parks, recreation and culture, and community development.

## Overview of the Financial Statements: (Continued)

### Government-wide financial statements: (Continued)

The two Proprietary (business-type) Fund financial statements provide information on the activities in the Town's Water and Sewer Funds. Activities that are funded through the Water Fund include water system administration and billing, water treatment, and maintenance of treatment, distribution, and storage facilities. Activities that are funded through the Sewer Fund include sewer system administration and billing, wastewater treatment, and maintenance of treatment and collection facilities. User fees (water and sewer bills) and availability fees comprise the income for these funds.

The Town has no separate component units (e.g. school board, industrial development authority, etc.) that would be included in its government-wide financial statements.

The government-wide financial statements can be found on pages 11 through 13 of this report.

### Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term affect of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The basic governmental fund financial statements can be found on pages 14 through 17 of this report.

The Town maintains two **Proprietary Funds**. These *enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements, to account for its public utilities.

The basic proprietary fund financial statements can be found on pages 18 through 20 of this report.

The Town adopts an annual appropriated budget for its General Fund and its two Proprietary Funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 21 through 70 of this report.

## Overview of the Financial Statements: (Continued)

### Other information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning budgetary comparisons for the general fund and the schedules related to pension funding of the Town's participation in its defined benefit pension plan.

Required supplementary information can be found on pages 71 through 78 of this report.

### Government-wide Financial Analysis

As noted earlier, net position may, over time, serve as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$35.8 million at the close of the most recent fiscal year. A large portion of the Town's net position (\$23.8 million, 66.43% of total) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e. the Town's investment in capital assets are of a permanent nature as assets acquired are not generally sold or otherwise disposed of during their useful life).

The following table summarizes the Town's Statement of Net Position:

Town of Berryville, Virginia Summary of Net Position						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 4,220,418	\$ 3,415,100	\$ 9,438,450	\$ 8,760,399	\$ 13,658,868	\$ 12,175,499
Capital assets	4,281,289	4,268,269	30,748,098	31,680,626	35,029,387	35,948,895
Total assets	\$ 8,501,707	\$ 7,683,369	\$ 40,186,548	\$ 40,441,025	\$ 48,688,255	\$ 48,124,394
Deferred outflows of resources	\$ 255,727	\$ 188,200	\$ 133,759	\$ 102,193	\$ 389,486	\$ 290,393
Long-term liabilities outstanding	\$ 2,835,949	\$ 2,624,249	\$ 9,557,493	\$ 9,870,565	\$ 12,393,442	\$ 12,494,814
Other liabilities	125,756	136,205	114,203	87,663	239,959	223,868
Total liabilities	\$ 2,961,705	\$ 2,760,454	\$ 9,671,696	\$ 9,958,228	\$ 12,633,401	\$ 12,718,682
Deferred inflows of resources	\$ 583,190	\$ 532,216	\$ 53,356	\$ 30,882	\$ 636,546	\$ 563,098
Net investment in capital assets	\$ 2,234,309	\$ 2,185,064	\$ 21,583,098	\$ 22,045,626	\$ 23,817,407	\$ 24,230,690
Restricted	98,718	98,525	470,000	470,000	568,718	568,525
Unrestricted	2,879,512	2,295,310	8,542,157	8,038,482	11,421,669	10,333,792
Total net position	\$ 5,212,539	\$ 4,578,899	\$ 30,595,255	\$ 30,554,108	\$ 35,807,794	\$ 35,133,007

A portion of the Town's net position is restricted for debt service (\$568,718, 1.59% of total) may be used to meet the Town's ongoing obligations to Virginia Resources Authority.

## Government-wide Financial Analysis: (Continued)

The remaining balance of unrestricted net position (\$11.4 million, 31.90% of total) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all categories of net position, both for the Town as a whole, as well as for its separate governmental and business-type activities.

As noted previously, the Town's net position increased by \$798,674 during the current fiscal year, generally attributable to the \$713,822 increase in governmental activities net position.

Town of Berryville, Virginia Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Charges for services	\$ 103,915	\$ 129,255	\$ 2,957,007	\$ 3,366,746	\$ 3,060,922	\$ 3,496,001
Operating grants & contributions	636,514	643,283	-	-	636,514	643,283
Capital grants & contributions	-	-	1,898	-	1,898	-
General real property taxes	1,431,037	1,366,546	-	-	1,431,037	1,366,546
Other taxes	1,041,772	1,066,288	-	-	1,041,772	1,066,288
Unrestricted revenues from the use of money & property	157,448	114,433	42,918	21,075	200,366	135,508
Grants & contributions not restricted to specific programs	297,929	300,628	-	-	297,929	300,628
Miscellaneous	62,168	155,666	-	-	62,168	155,666
Total Revenues	\$ 3,730,783	\$ 3,776,099	\$ 3,001,823	\$ 3,387,821	\$ 6,732,606	\$ 7,163,920
Expenses:						
General government administration	\$ 1,001,985	\$ 908,237	\$ -	\$ -	\$ 1,001,985	\$ 908,237
Public safety	756,340	670,199	-	-	756,340	670,199
Public works	985,114	1,142,586	-	-	985,114	1,142,586
Parks, recreation & cultural	49,116	51,041	-	-	49,116	51,041
Community development	139,217	131,082	-	-	139,217	131,082
Interest on long-term debt	85,189	86,653	-	-	85,189	86,653
Water fund	-	-	946,540	744,778	946,540	744,778
Sewer fund	-	-	1,970,431	1,845,140	1,970,431	1,845,140
Total Expenses	\$ 3,016,961	\$ 2,989,798	\$ 2,916,971	\$ 2,589,918	\$ 5,933,932	\$ 5,579,716
Change in net position	\$ 713,822	\$ 786,301	\$ 84,852	\$ 797,903	\$ 798,674	\$ 1,584,204
Net position, beginning of year, as restated	4,498,717	3,792,598	30,510,403	29,756,205	35,009,120	33,548,803
Net position, end of year	\$ 5,212,539	\$ 4,578,899	\$ 30,595,255	\$ 30,554,108	\$ 35,807,794	\$ 35,133,007

**Business-type activities** increased the Town's net position by \$84,852. Similar to how changes arise in the governmental activities, business-type activities also experience budgetary differences; however, as a public utility function comprises the Town's business-type activities there is more of a direct correlation to the revenues generated relative to the expenses incurred because of service demands.

## Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Fund:** The focus of the Town's governmental fund is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's general fund reported a fund balance of \$3,548,639, an increase of \$779,194 in comparison to the prior year, due to cash flow involved in the VDOT street maintenance project and capital projects carried over from the prior fiscal year. Of this total amount, \$3,374,921 or 95.10% constitutes unassigned fund balance, which is available for spending at the Town's discretion. The Town is required to restrict \$98,718 of fund balance for debt service obligations related to the Joint Government Center. The remaining balance of \$75,000 is restricted for proffers revenue, which was received in prior years and not spent as of June 30, 2018.

**Proprietary Funds:** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The total net position of the water and sewer funds was \$30,595,255. Unrestricted net position at the end of the year was \$8,542,157, an increase of \$503,675, from last year's unrestricted net position due to increased wastewater treatment fees.

### General Fund Budgetary Highlights

During the fiscal year the Town's general fund revenue exceeded budget by \$264,600. Of this amount \$82,487 can be attributed to general property taxes.

### Capital Asset and Debt Administration

**Capital Assets:** The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2018, amounts to \$35,029,387 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and machinery and equipment as well as construction in progress.

Capital assets, net of accumulated depreciation, are illustrated in the following table:

**Town of Berryville, Virginia**  
**Capital Assets (net of accumulated depreciation)**  
**As of June 30, 2018**

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 93,209	\$ 93,209	\$ 76,000	\$ 76,000	\$ 169,209	\$ 169,209
Buildings & improvements	3,874,283	3,886,945	27,955,072	28,709,631	31,829,355	32,596,576
Infrastructure	42,033	47,447	2,093,526	2,282,556	2,135,559	2,330,003
Equipment	271,764	240,668	623,500	612,439	895,264	853,107
Total	<u>\$ 4,281,289</u>	<u>\$ 4,268,269</u>	<u>\$ 30,748,098</u>	<u>\$ 31,680,626</u>	<u>\$ 35,029,387</u>	<u>\$ 35,948,895</u>

Additional information on the Town's capital assets can be found in Note 5 on pages 31 and 32 of this report.

## Capital Asset and Debt Administration: (Continued)

**Long-term obligations:** At the end of the current fiscal year, the Town had total outstanding obligations of \$12,276,442 and details are summarized in the following table:

Town of Berryville, Virginia Outstanding Obligations For the Year Ended June 30, 2018						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Long-term obligations:						
Lease revenue bond	\$ 2,046,980	\$ 2,083,205	\$ -	\$ -	\$ 2,046,980	\$ 2,083,205
General obligation bonds	-	-	9,165,000	9,635,000	9,165,000	9,635,000
Net pension liability	480,110	350,704	254,003	185,137	734,113	535,841
Net OPEB liability	76,737	-	40,263	-	117,000	-
Compensated absences	232,122	190,340	98,227	50,428	330,349	240,768
Total	<u>\$ 2,835,949</u>	<u>\$ 2,624,249</u>	<u>\$ 9,557,493</u>	<u>\$ 9,870,565</u>	<u>\$ 12,393,442</u>	<u>\$ 12,494,814</u>

Obligations associated with governmental activities increased by \$211,700 in 2018. The governmental activities obligations increase was due to the net pension liability increase of \$129,406, as well as an increase to the net OPEB liability of \$76,737.

The obligations associated with business-type activities decreased by \$313,073 in 2018 due to VRA loan payments.

The Town is subject to a statutory debt limitation. The legal debt margin is limited to 10% of total assessed value. The margin is computed as all bonded debt and long-term notes except for enterprise indebtedness over total value of taxed real property. The Town was in compliance with debt limitations as of June 30, 2018.

Additional information on the Town's long-term debt and compliance can be found in Note 6.

### Economic Factors and Next Year's Budgets and Rates:

Berryville serves as the center of commercial, residential, institutional, and industrial activity for Clarke County.

Both the Town and County are committed to preserving and enhancing Berryville's historic downtown and maintaining Clarke County's exquisite countryside. Preservation of our community's charming character and natural beauty has required extraordinary effort and a high level of cooperation between the Town and County.

The Town experienced a slight increase in real property assessments in 2018 with an overall 2.46% increase. Preliminary forecasts for 2019 assessments indicate moderate but positive growth.

For tax year 2018, the Town Council adopted a .19/\$100 real estate tax rate, this did not increase from tax year 2017. The personal property rate remained the same as the prior year at \$1.25/\$100. The machinery and tools tax rate remained the same as the prior year at \$1.30/\$100.

Effective July 1, 2014, the local meals tax rate increased from 2% to 4%.

Effective March 1, 2015 the Town approved a \$.10 per pack cigarette tax.

### **Economic Factors and Next Year's Budgets and Rates: (Continued)**

Effective July 1, 2015 the Town implemented a Transient Occupancy Tax in the amount of 2% of the total amount paid for room or space rental to any hotel or travel campground.

The Town's water rate was remained the same at \$8.40 per thousand gallons. This rate became effective June 24, 2015.

The Town's sewer rate was adjusted in fiscal year 2014 based on the Business Plan submitted to VRA in March of 2010. An increase of 13.63% (\$11.00 to \$12.50 TG) was effective July 1, 2010. An increase of 12% (\$12.50 to \$14.00 TG) was effective July 1, 2011. An increase of 10.71% (\$14.00 to \$15.50 TG) was effective July 1, 2012. The Town increased the rate 9.68% (\$15.50 to \$17.00 TG) effective July 1, 2013.

### **Requests for Information**

This financial report is designed to provide a general overview of the Town's Finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Town Manager, Town of Berryville, 101 Chalmers Court, Suite A, Berryville, Virginia 22611.



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## **Basic Financial Statements**

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## *Government-wide Financial Statements*

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Statement of Net Position  
As of June 30, 2018

	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 3,564,154	\$ 8,545,674	\$ 12,109,828
Restricted cash and cash equivalents	98,718	470,000	568,718
Receivables, net of allowance for uncollectibles	589,173	266,556	855,729
Due from other governments	34,593	-	34,593
Prepaid items	-	90,000	90,000
Internal balances	(66,220)	66,220	-
<b>Capital assets:</b>			
Land	93,209	76,000	169,209
Other capital assets, net of accumulated depreciation	4,188,080	30,672,098	34,860,178
Capital assets, net	\$ 4,281,289	\$ 30,748,098	\$ 35,029,387
<b>Total assets</b>	<b>\$ 8,501,707</b>	<b>\$ 40,186,548</b>	<b>\$ 48,688,255</b>
<b>Deferred Outflows of Resources:</b>			
OPEB related items	\$ 5,081	\$ 2,666	\$ 7,747
Pension related items	250,646	131,093	381,739
<b>Total deferred outflows of resources</b>	<b>\$ 255,727</b>	<b>\$ 133,759</b>	<b>\$ 389,486</b>
<b>Liabilities:</b>			
Accounts payable	\$ 23,061	\$ 48,128	\$ 71,189
Accrued liabilities	7,827	13,140	20,967
Deferred revenue	3,874	-	3,874
Accrued interest	3,518	-	3,518
Customer deposits	87,476	52,935	140,411
<b>Long-term liabilities:</b>			
Due within one year:			
Bonds payable	37,748	470,000	507,748
Due in more than one year:			
Compensated absences	232,122	98,227	330,349
Net OPEB liability	76,737	40,263	117,000
Net pension liability	480,110	254,003	734,113
Bonds payable	2,009,232	8,695,000	10,704,232
<b>Total liabilities</b>	<b>\$ 2,961,705</b>	<b>\$ 9,671,696</b>	<b>\$ 12,633,401</b>
<b>Deferred Inflows of Resources:</b>			
OPEB related items	\$ 8,526	\$ 4,474	\$ 13,000
Pension related items	88,698	48,882	137,580
Deferred revenue-property taxes	485,966	-	485,966
<b>Total deferred inflows of resources</b>	<b>\$ 583,190</b>	<b>\$ 53,356</b>	<b>\$ 636,546</b>
<b>Net Position:</b>			
Net investment in capital assets	\$ 2,234,309	\$ 21,583,098	\$ 23,817,407
Restricted for debt reserve	98,718	470,000	568,718
Unrestricted	2,879,512	8,542,157	11,421,669
<b>Total net position</b>	<b>\$ 5,212,539</b>	<b>\$ 30,595,255</b>	<b>\$ 35,807,794</b>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF BERRYVILLE, VIRGINIA

Statement of Activities  
Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government administration	\$ 1,001,985	\$ -	\$ -	\$ -
Public safety	756,340	40,056	97,364	-
Public works	985,114	63,859	534,650	-
Parks, recreation and cultural	49,116	-	-	-
Community development	139,217	-	4,500	-
Interest on long-term debt	85,189	-	-	-
Total governmental activities	\$ 3,016,961	\$ 103,915	\$ 636,514	\$ -
Business-type activities:				
Water	\$ 946,540	\$ 955,646	\$ -	\$ -
Sewer	1,970,431	2,001,361	-	1,898
Total business-type activities	\$ 2,916,971	\$ 2,957,007	\$ -	\$ 1,898
Total	\$ 5,933,932	\$ 3,060,922	\$ 636,514	\$ 1,898

**General Revenues:**

General real property taxes  
Local sales and use taxes  
Business license tax  
Cigarette tax  
Bank franchise taxes  
Consumer utility tax  
Lodging tax  
Meals tax  
Motor vehicle licenses  
Unrestricted revenues from the use of money and property  
Grants and contributions not restricted to specific programs  
Miscellaneous  
Total general revenues

Change in net position

Net position, beginning of year, as restated

Net position, end of year

The accompanying notes to financial statements are an integral part of this statement.

Exhibit 2

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,001,985)	\$ -	\$ (1,001,985)
(618,920)	-	(618,920)
(386,605)	-	(386,605)
(49,116)	-	(49,116)
(134,717)	-	(134,717)
(85,189)	-	(85,189)
<u>\$ (2,276,532)</u>	<u>\$ -</u>	<u>\$ (2,276,532)</u>
\$ -	\$ 9,106	\$ 9,106
-	32,828	32,828
<u>\$ -</u>	<u>\$ 41,934</u>	<u>\$ 41,934</u>
<u>\$ (2,276,532)</u>	<u>\$ 41,934</u>	<u>\$ (2,234,598)</u>
\$ 1,431,037	\$ -	\$ 1,431,037
199,281	-	199,281
226,962	-	226,962
42,385	-	42,385
137,400	-	137,400
103,604	-	103,604
7,454	-	7,454
219,042	-	219,042
105,644	-	105,644
157,448	42,918	200,366
297,929	-	297,929
62,168	-	62,168
<u>\$ 2,990,354</u>	<u>\$ 42,918</u>	<u>\$ 3,033,272</u>
\$ 713,822	\$ 84,852	\$ 798,674
<u>4,498,717</u>	<u>30,510,403</u>	<u>35,009,120</u>
<u>\$ 5,212,539</u>	<u>\$ 30,595,255</u>	<u>\$ 35,807,794</u>



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## *Fund Financial Statements*

## TOWN OF BERRYVILLE, VIRGINIA

## Exhibit 3

Balance Sheet  
 Governmental Funds  
 As of June 30, 2018

	<u>General Fund</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 3,564,154
Receivables (net of allowance for uncollectibles):	
Taxes including penalties	554,332
Accounts	34,841
Due from other governments	34,593
Restricted assets:	
Cash and cash equivalents	<u>98,718</u>
Total assets	\$ <u><u>4,286,638</u></u>
<b>Liabilities:</b>	
Accounts payable	\$ 23,061
Accrued liabilities	7,827
Deferred revenue	3,874
Deposits held	87,476
Due to other funds	<u>66,220</u>
Total liabilities	\$ <u>188,458</u>
<b>Deferred Inflows of Resources:</b>	
Unavailable revenue-property taxes	\$ <u>549,541</u>
<b>Fund Balance:</b>	
Restricted for proffers	\$ 75,000
Restricted for debt service	98,718
Unassigned	<u>3,374,921</u>
Total fund balance	\$ <u><u>3,548,639</u></u>
Total liabilities, deferred inflows of resources and fund balance	\$ <u><u>4,286,638</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
As of June 30, 2018

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Total fund balances for governmental funds (Exhibit 3) \$ 3,548,639

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	\$ 93,209	
Depreciable capital assets, net of accumulated depreciation	<u>4,188,080</u>	4,281,289

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (3,518)

Other long-term assets are not available to pay for current-period expenditures and, therefore, are not reported in the funds.

Unavailable revenue-property taxes		63,575
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Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.

Pension related items	\$ 250,646	
OPEB related items	<u>5,081</u>	255,727

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	\$ (232,122)	
Net OPEB liability	(76,737)	
Net pension liability	(480,110)	
Bonds payable	<u>(2,046,980)</u>	(2,835,949)

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related items	\$ (88,698)	
OPEB related items	<u>(8,526)</u>	(97,224)

Total net position of governmental activities		<u>\$ 5,212,539</u>
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The accompanying notes to financial statements are an integral part of this statement.

## Statement of Revenues, Expenditures, and Changes in Fund Balances

## Governmental Funds

Year Ended June 30, 2018

	<u>General Fund</u>
<b>Revenues:</b>	
General property taxes	\$ 1,406,862
Other local taxes	1,041,772
Permits, privilege fees and regulatory licenses	34,091
Fines and forfeitures	40,056
Revenue from use of money and property	157,448
Charges for services	29,768
Miscellaneous	62,168
Intergovernmental:	
Commonwealth	928,918
Federal	5,525
Total revenues	\$ <u>3,706,608</u>
<b>Expenditures:</b>	
Current:	
General government administration	\$ 854,044
Public safety	652,446
Public works	1,062,132
Parks, recreation, and cultural	11,832
Community development	129,247
Capital outlay	95,669
Contingency	568
Debt service	121,476
Total expenditures	\$ <u>2,927,414</u>
Excess (deficiency) of revenues over expenditures	\$ <u>779,194</u>
Net change in fund balances	\$ 779,194
Fund balances at beginning of year	<u>2,769,445</u>
Fund balances at end of year	<u><u>3,548,639</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2018

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Net change in fund balances - total governmental funds (Exhibit 5) \$ 779,194

Governmental activities report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current year.

Capital outlay	\$ 244,507	
Depreciation expense	<u>(231,487)</u>	13,020

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. The change in unavailable property taxes is reported as revenues in the governmental funds.

Property taxes		24,175
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The issuance of long-term debt (e.g. bonds, leases, notes payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Details of this item consist of principal retired on long-term debt.

		36,225
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The following is a summary of items supporting this adjustment:

Change in compensated absences	\$ (41,782)	
OPEB expense	2,806	
Pension expense	(99,878)	
Change in interest payable	<u>62</u>	<u>(138,792)</u>

Change in net position of governmental activities	\$	<u>713,822</u>
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The accompanying notes to financial statements are an integral part of this statement.

Statement of Net Position  
Proprietary Fund  
As of June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
<b>Assets:</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ 2,581,700	\$ 5,963,974	\$ 8,545,674
Restricted cash and cash equivalents	-	470,000	470,000
Prepaid expenses	-	90,000	90,000
Receivables (net of allowance for uncollectibles)	90,772	175,784	266,556
Due from other funds	366	65,854	66,220
<b>Total current assets</b>	<b>\$ 2,672,838</b>	<b>\$ 6,765,612</b>	<b>\$ 9,438,450</b>
<b>Noncurrent assets:</b>			
Land	\$ 5,000	\$ 71,000	\$ 76,000
Capital assets, net of accumulated depreciation	1,878,740	28,793,358	30,672,098
<b>Total noncurrent assets</b>	<b>\$ 1,883,740</b>	<b>\$ 28,864,358</b>	<b>\$ 30,748,098</b>
<b>Total assets</b>	<b>\$ 4,556,578</b>	<b>\$ 35,629,970</b>	<b>\$ 40,186,548</b>
<b>Deferred Outflows of Resources:</b>			
OPEB related items	\$ 1,042	\$ 1,624	\$ 2,666
Pension related items	50,277	80,816	131,093
<b>Total deferred outflows of resources</b>	<b>\$ 51,319</b>	<b>\$ 82,440</b>	<b>\$ 133,759</b>
<b>Liabilities:</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 19,914	\$ 28,214	\$ 48,128
Accrued payroll and related liabilities	6,864	6,276	13,140
Customer deposits	13,843	39,092	52,935
Current portion of long-term debt	-	470,000	470,000
<b>Total current liabilities</b>	<b>\$ 40,621</b>	<b>\$ 543,582</b>	<b>\$ 584,203</b>
<b>Noncurrent liabilities:</b>			
Compensated absences	\$ 36,741	\$ 61,486	\$ 98,227
Net OPEB liability	15,740	24,523	40,263
Net pension liability	97,637	156,366	254,003
Long-term debt, net of current portion	-	8,695,000	8,695,000
<b>Total noncurrent liabilities</b>	<b>\$ 150,118</b>	<b>\$ 8,937,375</b>	<b>\$ 9,087,493</b>
<b>Total liabilities</b>	<b>\$ 190,739</b>	<b>\$ 9,480,957</b>	<b>\$ 9,671,696</b>
<b>Deferred Inflows of Resources:</b>			
OPEB related items	\$ 1,749	\$ 2,725	\$ 4,474
Pension related items	19,295	29,587	48,882
<b>Total deferred inflows of resources</b>	<b>\$ 21,044</b>	<b>\$ 32,312</b>	<b>\$ 53,356</b>
<b>Net Position:</b>			
Net investment in capital assets	\$ 1,883,740	\$ 19,699,358	\$ 21,583,098
Restricted for debt reserve	-	470,000	470,000
Unrestricted	2,512,374	6,029,783	8,542,157
<b>Total net position</b>	<b>\$ 4,396,114</b>	<b>\$ 26,199,141</b>	<b>\$ 30,595,255</b>

The accompanying notes to financial statements are an integral part of this statement.

## Statement of Revenues, Expenses, and Changes in Net Position

## Proprietary Fund

Year Ended June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
<b>Operating revenues:</b>			
Charges for services	\$ 955,646	\$ 2,001,361	\$ 2,957,007
<b>Operating expenses:</b>			
General administration	\$ 45,541	\$ 56,488	\$ 102,029
Supply purification	315,923	-	315,923
Transmission and distribution	196,247	-	196,247
Wastewater treatment	-	684,599	684,599
Maintenance of sewer lines	-	117,149	117,149
Fringe benefits	86,992	151,056	238,048
Depreciation	201,744	859,926	1,061,670
Contingency	100,093	101,213	201,306
Total operating expenses	\$ 946,540	\$ 1,970,431	\$ 2,916,971
Operating income (loss)	\$ 9,106	\$ 30,930	\$ 40,036
<b>Nonoperating revenues (expenses):</b>			
Interest revenue	\$ 14,033	\$ 28,885	\$ 42,918
Total nonoperating revenues (expenses)	\$ 14,033	\$ 28,885	\$ 42,918
Income (loss) before contributions	\$ 23,139	\$ 59,815	\$ 82,954
Capital contributions and construction grants	-	1,898	1,898
Change in net position	\$ 23,139	\$ 61,713	\$ 84,852
Net position, beginning of year, as restated	4,372,975	26,137,428	30,510,403
Net position, end of year	\$ 4,396,114	\$ 26,199,141	\$ 30,595,255

The accompanying notes to financial statements are an integral part of this statement.



Statement of Cash Flows  
Proprietary Fund  
Year Ended June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
<b>Cash flows from operating activities:</b>			
Receipts from customers	\$ 959,492	\$ 2,019,692	\$ 2,979,184
Payments to and for employees	(304,238)	(487,676)	(791,914)
Payments to suppliers	(396,530)	(537,032)	(933,562)
Net cash provided by (used for) operating activities	\$ 258,724	\$ 994,984	\$ 1,253,708
<b>Cash flows from investing activities:</b>			
Investment income	\$ 14,033	\$ 28,885	\$ 42,918
<b>Cash flows from capital and related financing activities:</b>			
Purchase of capital assets	\$ (51,519)	\$ (77,622)	\$ (129,141)
Capital contributions and grants	-	1,898	1,898
Principal payments on long-term debt	-	(470,000)	(470,000)
Net cash provided by (used for) capital and related financing activities	\$ (51,519)	\$ (545,724)	\$ (597,243)
<b>Cash flows from noncapital financing activities:</b>			
Net transfers from (to) other funds	\$ (3,131)	\$ 774	\$ (2,357)
Net increase (decrease) in cash and cash equivalents	\$ 218,107	\$ 478,919	\$ 697,026
Cash and cash equivalents at beginning of year - including restricted	2,363,593	5,955,055	8,318,648
Cash and cash equivalents at end of year - including restricted	\$ 2,581,700	\$ 6,433,974	\$ 9,015,674
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	\$ 9,106	\$ 30,930	\$ 40,036
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	201,744	859,926	1,061,670
Changes in operating accounts:			
Accounts receivable	7,738	13,594	21,332
Deferred outflow - GLI OPEB	(101)	(157)	(258)
Deferred outflow - pension	(13,135)	(15,765)	(28,900)
Accounts payable and accrued liabilities	11,060	14,635	25,695
Compensated absences	12,916	34,884	47,800
Net OPEB liability	(2,288)	(3,563)	(5,851)
Net pension liability	26,378	42,487	68,865
Deferred inflow - GLI OPEB	1,749	2,725	4,474
Deferred inflow - pension	7,449	10,551	18,000
Customer deposits	(3,892)	4,737	845
Net cash provided by (used for) operating activities	\$ 258,724	\$ 994,984	\$ 1,253,708

The accompanying notes to financial statements are an integral part of this statement.

## TOWN OF BERRYVILLE, VIRGINIA

### Notes to Financial Statements As of June 30, 2018

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#### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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##### Narrative Profile:

Town of Berryville, located in central Clarke County, Virginia, approximately 60 miles west of Washington, D.C., was chartered in 1798. The town has a population of 4,297 and a land area of approximately 1.8 square miles.

The Town is governed under the Council-Manager form of government. The Town engages in wide ranges of municipal services including general government administration, public safety, public works, parks, recreation and cultural and community development. Judicial administration, education, fire, library, and health and welfare services are provided by Clarke County.

The financial statements of Town of Berryville, Virginia have been prepared in conformity the accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board. And with specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The more significant of the Town's accounting policies are described below.

##### **A. Financial Reporting Entity**

Management's Discussion and Analysis: Accounting principles require that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A). This analysis is similar to the analysis the private sector provides in their annual reports.

Government-wide Financial Statements: The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and costs of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Position: The Statement of Net Position is designed to display the financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities: The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements: Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### A. Financial Reporting Entity (Continued)

Budgetary Comparison Schedules: Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedules present the Town's original budget to the current comparison of final budget and actual results for its major funds.

Accounting principles generally accepted in the United States require financial statements to present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. The Town has no component units that meet the requirements for blending. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide statements to emphasize they are legally separate from the primary government. The Town does not have any discretely presented component units.

#### B. Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The focus is on both the Town as a whole and the fund financial statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds (by category) and the component units, if applicable. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information. The Town generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The Town may defer the use of restricted assets based on a review of the specific transaction.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety, public works, community development, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, community development, etc.) or a business-type activity. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### B. Government-wide and Fund Financial Statements (Continued)

revenues. The Town does not allocate indirect expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

Internal service charges, if applicable, are eliminated and the net income or loss from internal service activities is allocated to the various functional expense categories based on the internal charges to each function.

In the fund financial statements, financial transactions and accounts of the Town are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustment necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statements.

Proprietary fund operating revenues consist of charges for services and related revenues. Nonoperating revenues consist of contributions, grants, investment earnings and other revenues not directly derived from the providing of services.

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The following is a brief description of the specific funds used by the Town in 2018.

- A. *Governmental Funds* - Governmental Funds account for the expendable financial resources, other than those accounted for in Proprietary and Fiduciary Funds. The Governmental Funds utilize the modified accrual basis of accounting where the measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination as would apply to a commercial enterprise. The individual Governmental Fund is:

*General Fund* - The General Fund is the primary operating fund of the Town. This fund is used to account for and report all financial resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, and interest income. The General Fund is considered a major fund for reporting purposes.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### B. Government-wide and Fund Financial Statements (Continued)

- B. *Proprietary Funds* - Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income, financial position, and cash flows. Proprietary Funds consist of the water and sewer enterprise funds.

#### C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

1. *Governmental Funds* - Governmental funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts, except that property taxes not collected within 45 days after year-end are reflected as unavailable revenues. Sales and utility taxes, which are collected by the State or utilities and subsequently remitted to the Town, are recognized as revenues and receivables upon collection by the State or utility, which is generally in the month preceding receipt by the Town. Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of State and other grants for the purpose of funding specific expenditures, are recognized when measurable and available or at the time of the specific expenditure.

Expenditures, other than interest on long-term debt, are recorded as the related fund liabilities are incurred. Principal and interest on long-term debt is recognized when due except for amounts due on July 1, which are accrued.

2. *Proprietary Funds* - The accrual basis of accounting is used for the Enterprise Funds. Under the accrual method, revenues are recognized in the accounting period in which they are earned, while expenses are recognized in the accounting period in which the related liability is incurred.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### D. Budgets and Budgetary Accounting

The following procedures are used by the Town in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the Town Manager submits to the Town Council a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Town Council. The Town Administrator is authorized to transfer budgeted amounts within departments.
5. Formal budgetary integration is employed as a management control device during the year for all funds.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30 for all Town funds unless they are carried forward by a resolution of Town Council.
8. All budgetary data presented in the accompanying financial statements reflect budget reviews as of June 30.

#### E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash and cash equivalents include all cash on hand and in banks, certificates of deposit, and highly liquid investments with original maturities of three months or less.

#### F. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “advances to/from other funds” (i.e. the noncurrent portion of interfund loans).” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

#### G. Allowance for Uncollectible Accounts

The Town calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$21,651 at June 30, 2018 and is comprised of solely of property taxes.

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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H. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Capital Assets

Capital outlays are recorded as expenditures of the governmental funds of the Town, and as assets in the government-wide financial statements.

The cost of normal maintenance and repairs that do not add to the of the asset or materially extend the asset's life are not capitalized. It is the town's policy to record capital assets with a cost greater than \$5,000 and an estimated useful life in excess of one year.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of assets constructed. The Town did not have any capitalized interest as of June 30, 2018.

Property, plant and equipment, and infrastructure purchases are stated at historical cost or estimated cost. Donated property is recorded at acquisition value at date of donation. Depreciation is recorded on capital assets on a government-wide basis or in the Proprietary Fund using the straight-line method and the following estimated useful lives:

Buildings and improvements	15-50 years
Infrastructure	20-39 years
Equipment	5-10 years

J. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Net Position

Net position is the difference between a) assets and deferred outflows of resources and b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### L. Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

#### M. Compensated Absences

The Town accrues compensated absences (annual benefits) when vested. The amounts include all balances earned by employees which would be paid upon employee terminations, resignations or retirements.

#### N. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses.

#### O. Fund Equity

The Town reports fund balance in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance* - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- *Restricted fund balance* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;



## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### O. Fund Equity (Continued)

- *Committed fund balance* - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- *Assigned fund balance* - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- *Unassigned fund balance* - amounts that are available for any purpose; positive amounts are only reported in the general fund.

When fund balance resources are available for a specific purpose in more than one classification, it is the Town's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Town Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by Town Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

#### P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town only has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the pension and OPEB plan and contributions to the pension and OPEB plan made during the current year and subsequent to the net pension liability and net OPEB liability measurement date. For more detailed information on these items, reference the related notes.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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#### P. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2<sup>nd</sup> half installments levied during the fiscal year but due after June 30<sup>th</sup>, and amounts prepaid on the 2<sup>nd</sup> half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2<sup>nd</sup> half installments levied during the fiscal year but due after June 30<sup>th</sup> and amounts prepaid on the 2<sup>nd</sup> half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability and net OPEB liability are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

#### Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town's Retirement Plan and the additions to/deductions from the Town's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### R. Other Postemployment Benefits (OPEB)

##### *Group Life Insurance*

The Virginia Retirement System (VRS) Group Life Insurance (GLI) Program provides coverage to state employees, teachers, and employees of participating political subdivisions. The GLI Program was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. The GLI Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. For purposes of measuring the net GLI Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the VRS GLI Program OPEB and the additions to/deductions from the VRS GLI OPEB's net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 2—PROPERTY TAXES RECEIVABLE:

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Property is assessed at its value on January 1. The Town bills and collects its own property taxes based on the assessed values provided by Clarke County. Real estate taxes are levied semiannually and are due June 5<sup>th</sup> and December 5<sup>th</sup>. Personal property taxes are levied annually and are due December 5<sup>th</sup>.

### NOTE 3—DEPOSITS AND INVESTMENTS:

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#### Deposits:

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

#### Investments:

Statutes authorize the Town to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper and certain corporate notes, banker’s acceptances, repurchase agreements and the State Treasurer’s Local Government Investment Pool (LGIP). The Town had no investments at June 30, 2018.

### NOTE 4—DUE FROM OTHER GOVERNMENTAL UNITS:

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At June 30, 2018, the amount due from other governmental units was as follows:

	<u>Primary Government</u>
Commonwealth of Virginia:	
Sales tax	\$ <u>34,593</u>
Total	\$ <u><u>34,593</u></u>

**TOWN OF BERRYVILLE, VIRGINIA**

Notes to Financial Statements  
As of June 30, 2018 (Continued)

**NOTE 5—CAPITAL ASSETS:**

The following is a summary of changes in capital assets during the fiscal year:

**Governmental Activities:**

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Capital assets not being depreciated:				
Land	\$ 93,209	\$ -	\$ -	\$ 93,209
Total capital assets not being depreciated	\$ 93,209	\$ -	\$ -	\$ 93,209
Other capital assets:				
Buildings and improvements	\$ 5,216,877	\$ 116,826	\$ -	\$ 5,333,703
Infrastructure	259,940	-	-	259,940
Equipment	1,279,644	127,681	44,000	1,363,325
Total other capital assets	\$ 6,756,461	\$ 244,507	\$ 44,000	\$ 6,956,968
Less: Accumulated depreciation for:				
Buildings and improvements	\$ 1,329,932	\$ 129,488	\$ -	\$ 1,459,420
Infrastructure	212,493	5,414	-	217,907
Equipment	1,038,976	96,585	44,000	1,091,561
Total accumulated depreciation	\$ 2,581,401	\$ 231,487	\$ 44,000	\$ 2,768,888
Other capital assets, net	\$ 4,175,060	\$ 13,020	\$ -	\$ 4,188,080
Net capital assets	\$ 4,268,269	\$ 13,020	\$ -	\$ 4,281,289

Depreciation expense has been allocated as follows:

General government administration	\$ 88,831
Public safety	22,122
Public works	82,922
Parks, recreation, and cultural	37,612
Total depreciation expense	\$ 231,487

**TOWN OF BERRYVILLE, VIRGINIA**

Notes to Financial Statements  
As of June 30, 2018 (Continued)

**NOTE 5—CAPITAL ASSETS: (Continued)**

**Business-type Activities:**

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
<b>Water Fund</b>				
Capital assets not being depreciated:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Total capital assets not being depreciated	\$ 5,000	\$ -	\$ -	\$ 5,000
Other capital assets:				
Buildings and improvements	\$ 3,391,605	\$ 25,000	\$ -	\$ 3,416,605
Infrastructure	1,574,855	-	-	1,574,855
Equipment	1,443,208	26,520	-	1,469,728
Total other capital assets	\$ 6,409,668	\$ 51,520	\$ -	\$ 6,461,188
Less: Accumulated depreciation for:				
Buildings and improvements	\$ 2,714,383	\$ 76,132	\$ -	\$ 2,790,515
Infrastructure	777,919	73,907	-	851,826
Equipment	888,402	51,705	-	940,107
Total accumulated depreciation	\$ 4,380,704	\$ 201,744	\$ -	\$ 4,582,448
Other capital assets, net	\$ 2,028,964	\$ (150,224)	\$ -	\$ 1,878,740
Net capital assets	\$ 2,033,964	\$ (150,224)	\$ -	\$ 1,883,740
<b>Sewer Fund</b>				
Capital assets not being depreciated:				
Land	\$ 71,000	\$ -	\$ -	\$ 71,000
Total capital assets not being depreciated	\$ 71,000	\$ -	\$ -	\$ 71,000
Other capital assets:				
Buildings and improvements	\$ 29,651,554	\$ 25,000	\$ -	\$ 29,676,554
Infrastructure	4,323,494	-	-	4,323,494
Equipment	391,888	52,622	-	444,510
Total other capital assets	\$ 34,366,936	\$ 77,622	\$ -	\$ 34,444,558
Less: Accumulated depreciation for:				
Buildings and improvements	\$ 1,619,145	\$ 728,427	\$ -	\$ 2,347,572
Infrastructure	2,837,874	115,123	-	2,952,997
Equipment	334,255	16,376	-	350,631
Total accumulated depreciation	\$ 4,791,274	\$ 859,926	\$ -	\$ 5,651,200
Other capital assets, net	\$ 29,575,662	\$ (782,304)	\$ -	\$ 28,793,358
Net capital assets	\$ 29,646,662	\$ (782,304)	\$ -	\$ 28,864,358

**TOWN OF BERRYVILLE, VIRGINIA**

Notes to Financial Statements  
As of June 30, 2018 (Continued)

**NOTE 6—LONG-TERM OBLIGATIONS:**

The following is a summary of long-term obligations for the fiscal year ended June 30, 2018:

	Balance July 1, 2017, as restated	Increases	Decreases	Balance June 30, 2018	Amounts Due Within One Year
<b>Governmental Activities Obligations:</b>					
Lease revenue bond	\$ 2,083,205	\$ -	\$ 36,225	\$ 2,046,980	\$ 37,748
Net pension liability	350,704	696,625	567,219	480,110	-
Net OPEB liability	87,887	1,967	13,117	76,737	-
Compensated absences	190,340	41,782	-	232,122	-
Total Governmental Activities Obligations	\$ 2,712,136	\$ 740,374	\$ 616,561	\$ 2,835,949	\$ 37,748
<b>Business-type Activities Obligations:</b>					
General obligation bonds	\$ 9,635,000	\$ -	\$ 470,000	\$ 9,165,000	\$ 470,000
Net pension liability	185,138	369,085	300,220	254,003	-
Net OPEB liability	46,113	1,033	6,883	40,263	-
Compensated absences	50,427	47,800	-	98,227	-
Total Business-type Activities Obligations	\$ 9,916,678	\$ 417,918	\$ 777,103	\$ 9,557,493	\$ 470,000
Total Long-term Obligations	\$ 12,628,814	\$ 1,158,292	\$ 1,393,664	\$ 12,393,442	\$ 507,748

Annual requirements to amortize the Town's long-term obligations are as follows:

Year Ending June 30,	Governmental Activities Obligations		Business-type Activities Obligations	
	Lease Revenue Bond		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2019	\$ 37,748	\$ 83,728	\$ 470,000	\$ -
2020	39,335	82,141	470,000	-
2021	40,988	80,488	470,000	-
2022	42,711	78,765	470,000	-
2023	44,507	76,969	470,000	-
2024-2028	252,223	355,157	2,350,000	-
2029-2033	309,888	297,492	2,350,000	-
2034-2038	380,736	226,644	2,115,000	-
2039-2043	467,782	139,598	-	-
2044-2047	431,062	35,808	-	-
Total	\$ 2,046,980	\$ 1,456,790	\$ 9,165,000	\$ -

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 6—LONG-TERM OBLIGATIONS: (Continued)

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Details of the Town's long-term obligations are as follows:

#### Governmental Activities Obligations:

##### Lease Revenue Bond:

\$10,123 beginning June 2009 through May 2047, including interest at 4.125%. This lease revenue bond was issued through the Industrial Development Authority of Clarke County, Virginia, for purposes of funding construction of the Town's municipal building.

\$ 2,046,980

Net pension liability

480,110

Net OPEB liability

76,737

Compensated absences

232,122

Total governmental activities obligations

\$ 2,835,949

#### Business-type Activities Obligations:

##### General Obligation Bonds:

purposes of funding new wastewater treatment plant, due in semi-annual installments of \$235,000 beginning February 2013 through August 2037 with no interest.

\$ 9,165,000

Net pension liability

254,003

Net OPEB liability

40,263

Compensated absences

98,227

Total business-type activities obligations

\$ 9,557,493

### NOTE 7—COMPENSATED ABSENCES:

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In accordance with GASB Statement 16, *Accounting for Compensated Absences*, the Town has accrued the liability arising from outstanding claims and judgments and compensated absences. Town employees earn vacation based upon length of service. The Town has outstanding accrued vacation pay totaling \$232,122 in the General Fund and \$98,226 in Enterprise Fund.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 8—PENSION PLAN:

#### *Plan Description:*

All full-time, salaried permanent employees of the Town are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees - Plan 1, Plan 2, and, Hybrid. Each of these benefit structures has different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<b>About Plan 1</b> Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.	<b>About Plan 2</b> Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.	<b>About the Hybrid Retirement Plan</b> The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. <ul style="list-style-type: none"><li>• The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.</li><li>• The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.</li></ul>



TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
About Plan 1 (Cont.)	About Plan 2 (Cont.)	About the Hybrid Retirement Plan (Cont.) <ul style="list-style-type: none"> <li>In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.</li> </ul>
<p><b>Eligible Members</b> Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund.</p> <p><b>Hybrid Opt-In Election</b> VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p><b>Eligible Members</b> Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p><b>Hybrid Opt-In Election</b> Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p><b>Eligible Members</b> Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> <li>Political subdivision employees*</li> <li>Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014.</li> </ul> <p><b>*Non-Eligible Members</b> Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> <li>Political subdivision employees who are covered by enhanced benefits for hazardous duty employees.</li> </ul>

**TOWN OF BERRYVILLE, VIRGINIA**

Notes to Financial Statements  
As of June 30, 2018 (Continued)

**NOTE 8—PENSION PLAN: (Continued)**

***Plan Description (Continued)***

<b>RETIREMENT PLAN PROVISIONS (CONTINUED)</b>		
<b>PLAN 1</b>	<b>PLAN 2</b>	<b>HYBRID RETIREMENT PLAN</b>
<p><b>Hybrid Opt-In Election (Cont.)</b> Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.</p>	<p><b>Hybrid Opt-In Election (Cont.)</b> Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.</p>	<p><b>*Non-Eligible Members (Cont.)</b> Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>
<p><b>Retirement Contributions</b> Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p><b>Retirement Contributions</b> Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction.</p>	<p><b>Retirement Contributions</b> A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p><b>Creditable Service</b> Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p><b>Creditable Service</b> Same as Plan 1.</p>	<p><b>Creditable Service</b> <b><u>Defined Benefit Component:</u></b> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p> <p><b><u>Defined Contribution Component:</u></b> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p><b>Vesting</b> Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund.</p> <p>Members are always 100% vested in the contributions that they make.</p>	<p><b>Vesting</b> Same as Plan 1.</p>	<p><b>Vesting</b> <u><b>Defined Benefit Component:</b></u> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.</p> <p><u><b>Defined Contribution Component:</b></u> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Vesting (Cont.)	Vesting (Cont.)	<p>Vesting (Cont.)</p> <p><b><u>Defined Contribution Component: (Cont.)</u></b></p> <p>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> <li>• After two years, a member is 50% vested and may withdraw 50% of employer contributions.</li> <li>• After three years, a member is 75% vested and may withdraw 75% of employer contributions.</li> <li>• After four or more years, a member is 100% vested and may withdraw 100% of employer contributions.</li> </ul> <p>Distribution is not required by law until age 70½.</p>
<p><b>Calculating the Benefit</b></p> <p>The Basic Benefit is calculated based on a formula using the member's average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.</p>	<p><b>Calculating the Benefit</b></p> <p>See definition under Plan 1.</p>	<p><b>Calculating the Benefit</b></p> <p><b><u>Defined Benefit Component:</u></b></p> <p>See definition under Plan 1.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<b>Calculating the Benefit (Cont.)</b> An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.	<b>Calculating the Benefit (Cont.)</b>	<b>Calculating the Benefit (Cont.)</b> <u><b>Defined Contribution Component:</b></u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.
<b>Average Final Compensation</b> A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.	<b>Average Final Compensation</b> A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.	<b>Average Final Compensation</b> Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.
<b>Service Retirement Multiplier</b> <b>VRS:</b> The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.  <b>Sheriffs and regional jail superintendents:</b> The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.  <b>Political subdivision hazardous duty employees:</b> The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.	<b>Service Retirement Multiplier</b> <b>VRS:</b> Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.  <b>Sheriffs and regional jail superintendents:</b> Same as Plan 1.  <b>Political subdivision hazardous duty employees:</b> Same as Plan 1.	<b>Service Retirement Multiplier</b> <u><b>Defined Benefit Component:</b></u> <b>VRS:</b> The retirement multiplier for the defined benefit component is 1.00%.  For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.  <b>Sheriffs and regional jail superintendents:</b> Not applicable.  <b>Political subdivision hazardous duty employees:</b> Not applicable.  <u><b>Defined Contribution Component:</b></u> Not applicable.

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p><b>Normal Retirement Age</b> VRS: Age 65.</p> <p><b>Political subdivisions hazardous duty employees:</b> Age 60.</p>	<p><b>Normal Retirement Age</b> VRS: Normal Social Security retirement age.</p> <p><b>Political subdivisions hazardous duty employees:</b> Same as Plan 1.</p>	<p><b>Normal Retirement Age</b> <u><b>Defined Benefit Component:</b></u> VRS: Same as Plan 2.</p> <p><b>Political subdivisions hazardous duty employees:</b> Not applicable.</p> <p><u><b>Defined Contribution Component:</b></u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p><b>Earliest Unreduced Retirement Eligibility</b> VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.</p> <p><b>Political subdivisions hazardous duty employees:</b> Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.</p>	<p><b>Earliest Unreduced Retirement Eligibility</b> VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p><b>Political subdivisions hazardous duty employees:</b> Same as Plan 1.</p>	<p><b>Earliest Unreduced Retirement Eligibility</b> <u><b>Defined Benefit Component:</b></u> VRS: Age and have at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p><b>Political subdivisions hazardous duty employees:</b> Not applicable.</p> <p><u><b>Defined Contribution Component:</b></u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p><b>Earliest Reduced Retirement Eligibility</b> VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.</p>	<p><b>Earliest Reduced Retirement Eligibility</b> VRS: Age 60 with at least five years (60 months) of creditable service.</p>	<p><b>Earliest Reduced Retirement Eligibility</b> <u><b>Defined Benefit Component:</b></u> VRS: Age 60 with at least five years (60 months) of creditable service.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p><b>Earliest Reduced Retirement Eligibility (Cont.)</b></p> <p>Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.</p>	<p><b>Earliest Reduced Retirement Eligibility (Cont.)</b></p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p><b>Earliest Reduced Retirement Eligibility (Cont.)</b></p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><b><u>Defined Contribution Component:</u></b> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p><b>Cost-of-Living Adjustment (COLA) in Retirement</b> The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.</p> <p><b><u>Eligibility:</u></b> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date.</p> <p>For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.</p>	<p><b>Cost-of-Living Adjustment (COLA) in Retirement</b> The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.</p> <p><b><u>Eligibility:</u></b> Same as Plan 1.</p>	<p><b>Cost-of-Living Adjustment (COLA) in Retirement</b> <b><u>Defined Benefit Component:</u></b> Same as Plan 2.</p> <p><b><u>Defined Contribution Component:</u></b> Not applicable.</p> <p><b><u>Eligibility:</u></b> Same as Plan 1 and Plan 2.</p>



TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p><b>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</b></p> <p><b><u>Exceptions to COLA Effective Dates:</u></b> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:</p> <ul style="list-style-type: none"> <li>• The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013.</li> <li>• The member retires on disability.</li> <li>• The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP).</li> <li>• The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program.</li> <li>• The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.</li> </ul>	<p><b>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</b></p> <p><b><u>Exceptions to COLA Effective Dates:</u></b> Same as Plan 1.</p>	<p><b>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</b></p> <p><b><u>Exceptions to COLA Effective Dates:</u></b> Same as Plan 1 and Plan 2.</p>

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Plan Description (Continued)*

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<b>Disability Coverage</b> Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.	<b>Disability Coverage</b> Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.	<b>Disability Coverage</b> Employees of political subdivisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members.  Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
<b>Purchase of Prior Service</b> Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. Members also may be eligible to purchase periods of leave without pay.	<b>Purchase of Prior Service</b> Same as Plan 1.	<b>Purchase of Prior Service</b> <b><u>Defined Benefit Component:</u></b> Same as Plan 1, with the following exceptions: <ul style="list-style-type: none"> <li>Hybrid Retirement Plan members are ineligible for ported service.</li> </ul> <b><u>Defined Contribution Component:</u></b> Not applicable.

**Pension Plan Data**

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report-pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 8—PENSION PLAN: (Continued)

#### *Employees Covered by Benefit Terms*

As of the June 30, 2016 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Number</u>
Inactive members or their beneficiaries currently receiving benefits	26
Inactive members:	
Vested inactive members	7
Non-vested inactive members	6
Inactive members active elsewhere in VRS	<u>19</u>
Total inactive members	32
Active members	<u>29</u>
Total covered employees	<u><u>87</u></u>

#### *Contributions*

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012, new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

The Town's contractually required employer contribution rate for the year ended June 30, 2018 was 11.05% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$164,626 and \$158,746 for the years ended June 30, 2018 and June 30, 2017, respectively.

#### *Net Pension Liability*

The Town's net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2016, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 8—PENSION PLAN: (Continued)

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#### *Actuarial Assumptions - General Employees*

The total pension liability for General Employees in the Town's Retirement Plan was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

\* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

#### Mortality rates:

Largest 10 - Non-Hazardous Duty: 20% of deaths are assumed to be service related

##### Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

##### Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

##### Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

All Others (Non 10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related

##### Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

##### Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

##### Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 8—PENSION PLAN: (Continued)

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#### *Actuarial Assumptions - General Employees (Continued)*

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

##### Largest 10 - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

##### All Others (Non 10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 8—PENSION PLAN: (Continued)

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#### *Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits*

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the Town's Retirement Plan was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 4.75%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

\* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

#### Mortality rates:

Largest 10 - Hazardous Duty: 70% of deaths are assumed to be service related

##### Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

##### Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

##### Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

All Others (Non 10 Largest) - Hazardous Duty: 45% of deaths are assumed to be service related

##### Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 8—PENSION PLAN: (Continued)

#### *Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits (Continued)*

##### Mortality rates (Continued)

###### Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

###### Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

##### Largest 10 - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

##### All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

# TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

## NOTE 8—PENSION PLAN: (Continued)

### Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%		4.80%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.30%

\* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

### Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the employer for the Town Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.



TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Changes in Net Pension Liability*

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2016	\$ 5,553,707	\$ 5,017,864	\$ 535,843
Changes for the year:			
Service cost	\$ 174,368	\$ -	\$ 174,368
Interest	380,892	-	380,892
Changes in benefit terms	161,064	-	161,064
Changes of assumptions	(19,399)	-	(19,399)
Differences between expected and actual experience	344,826	-	344,826
Contributions - employer	-	157,093	(157,093)
Contributions - employee	-	75,379	(75,379)
Net investment income	-	615,033	(615,033)
Benefit payments, including refunds of employee contributions	(224,784)	(224,784)	-
Administrative expenses	-	(3,473)	3,473
Other changes	-	(551)	551
Net changes	\$ 816,967	\$ 618,697	\$ 198,270
Balances at June 30, 2017	\$ 6,370,674	\$ 5,636,561	\$ 734,113

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the Town using the discount rate of 7.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
Town of Berryville, Virginia Net Pension Liability (Asset)	\$ 1,559,574	\$ 734,113	\$ 45,666

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 8—PENSION PLAN: (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended June 30, 2018, the Town recognized pension expense of \$318,008. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 217,113	\$ 42,395
Change in assumptions	-	12,214
Net difference between projected and actual earnings on pension plan investments	-	82,971
Employer contributions subsequent to the measurement date	164,626	-
Total	\$ 381,739	\$ 137,580

\$164,626 reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30	Primary Government
2019	\$ 30,229
2020	103,695
2021	(1,660)
2022	(52,731)
2023	-
Thereafter	-

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN):

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#### *Plan Description*

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance Program upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for Group Life Insurance Program OPEB, including eligibility, coverage and benefits is set out in the table below:

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS
<p><b>Eligible Employees</b></p> <p>The Group Life Insurance Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program, including the following employers that do not participate in VRS for retirement:</p> <ul style="list-style-type: none"><li>• City of Richmond</li><li>• City of Portsmouth</li><li>• City of Roanoke</li><li>• City of Norfolk</li><li>• Roanoke City School Board</li></ul> <p>Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their member contributions and accrued interest.</p>
<p><b>Benefit Amounts</b></p> <p>The benefits payable under the Group Life Insurance Program have several components.</p> <ul style="list-style-type: none"><li>• <b><u>Natural Death Benefit</u></b> - The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.</li><li>• <b><u>Accidental Death Benefit</u></b> - The accidental death benefit is double the natural death benefit.</li></ul>

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

#### *Plan Description (Continued)*

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS (CONTINUED)	
<b>Benefit Amounts (Continued)</b>	
<ul style="list-style-type: none"><li>• <b>Other Benefit Provisions</b> - In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:<ul style="list-style-type: none"><li>○ Accidental dismemberment benefit</li><li>○ Safety belt benefit</li><li>○ Repatriation benefit</li><li>○ Felonious assault benefit</li><li>○ Accelerated death benefit option</li></ul></li></ul>	
<b>Reduction in Benefit Amounts</b>	
The benefit amounts provided to members covered under the Group Life Insurance Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value.	
<b>Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)</b>	
For covered members with at least 30 years of creditable service, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute. The amount is increased annually based on the VRS Plan 2 cost-of-living adjustment and is currently \$8,111.	

#### *Contributions*

The contribution requirements for the Group Life Insurance Program are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2018 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Program from the entity were \$7,747 and \$7,470 for the years ended June 30, 2018 and June 30, 2017, respectively.

TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB***

At June 30, 2018, the entity reported a liability of \$117,000 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2017 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation as of that date. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2017 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2017, the participating employer's proportion was .00779% as compared to .00766% at June 30, 2016.

For the year ended June 30, 2018, the participating employer recognized GLI OPEB expense of \$3,000. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 3,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	4,000
Change in assumptions	-	6,000
Employer contributions subsequent to the measurement date	<u>7,747</u>	<u>-</u>
Total	<u>\$ 7,747</u>	<u>\$ 13,000</u>

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

#### *GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB (Continued)*

\$7,447 reported as deferred outflows of resources related to the GLI OPEB resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>		
2019	\$	(3,000)
2020		(3,000)
2021		(3,000)
2022		(3,000)
2023		(1,000)
Thereafter		-

#### *Actuarial Assumptions*

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation:	
General state employees	3.5% - 5.35%
Teachers	3.5%-5.95%
SPORS employees	3.5%-4.75%
VaLORS employees	3.5%-4.75%
JRS employees	4.5%
Locality - General employees	3.5%-5.35%
Locality - Hazardous Duty employees	3.5%-4.75%
Investment rate of return	7.0%, net of investment expenses, including inflation*

\*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of OPEB liabilities.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - General State Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% increase compounded from ages 70 to 85.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - Teachers**

###### **Pre-Retirement:**

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

###### **Post-Retirement:**

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change



## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - SPORS Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - VaLORS Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - JRS Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% compounding increase from ages 70 to 85.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - Largest Ten Locality Employers - General Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - Non-Largest Ten Locality Employers - General Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

##### **Mortality Rates - Largest Ten Locality Employers - Hazardous Duty Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

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### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

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#### *Actuarial Assumptions: (Continued)*

##### **Mortality Rates - Largest Ten Locality Employers - Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

##### **Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees**

###### **Pre-Retirement:**

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

###### **Post-Retirement:**

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

###### **Post-Disablement:**

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

## TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

### NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

#### *Actuarial Assumptions: (Continued)*

#### **Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

#### **NET GLI OPEB Liability**

The net OPEB liability (NOL) for the Group Life Insurance Program represents the program's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2017, NOL amounts for the Group Life Insurance Program is as follows (amounts expressed in thousands):

		<b>Group Life Insurance OPEB Program</b>
Total GLI OPEB Liability	\$	2,942,426
Plan Fiduciary Net Position		1,437,586
Employers' Net GLI OPEB Liability (Asset)	\$	<u>1,504,840</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		48.86%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

# TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

## NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)

### *Long-Term Expected Rate of Return*

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%		4.80%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.30%

\*The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

### *Discount Rate*

The discount rate used to measure the total GLI OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.



TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

**NOTE 9—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)**

***Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate***

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 7.00%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
Town's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 152,000	\$ 117,000	\$ 89,000

***Group Life Insurance Program Fiduciary Net Position***

Detailed information about the Group Life Insurance Program's Fiduciary Net Position is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**NOTE 10—DEFERRED/UNAVAILABLE REVENUE:**

Deferred/Unavailable revenue represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Unavailable revenue totaling \$549,541 is comprised of the following:

# TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

## NOTE 10—DEFERRED/UNAVAILABLE REVENUE: (CONTINUED)

Prepaid Property Taxes - Property taxes due subsequent to June 30, 2018 but paid in advance by the taxpayers totaled \$6,164 at June 30, 2018.

	<u>Government-wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Fund</u>
Deferred/Unavailable revenue:		
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ -	\$ 63,575
2nd half assessment - property tax	479,802	479,802
Prepaid property taxes due after June 30 but paid in advance by taxpayers	6,164	6,164
Total unavailable/deferred revenue	<u>\$ 485,966</u>	<u>\$ 549,541</u>

## NOTE 11—UPCOMING PRONOUNCEMENTS:

Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

Statement No. 87, *Leases*, increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

# TOWN OF BERRYVILLE, VIRGINIA

Notes to Financial Statements  
As of June 30, 2018 (Continued)

## NOTE 11—UPCOMING PRONOUNCEMENTS: (CONTINUED)

Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, clarifies which liabilities governments should include when disclosing information related to debt. It defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, it requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

## NOTE 12—ADOPTION OF ACCOUNTING PRINCIPLES:

The Town implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the fiscal year ended June 30, 2018. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to postemployment benefits other than pensions (other postemployment benefits or OPEB). Note disclosure and required supplementary information requirements about OPEB are also addressed. The requirements of this Statement will improve accounting and financial reporting by state and local governments for OPEB. In addition, the Town implemented Governmental Accounting Standards Board Statement No. 85, *Omnibus 2017* during the fiscal year ended June 30, 2018. This Statement addresses practice issues identified during implementation and application of certain GASB statements for a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). The implementation of these Statements resulted in the following restatement of net position:

	Governmental Activities Net Position	Business-Type Activities Net Position		
		Water Fund	Sewer Fund	Total
June 30, 2017, as reported	\$ 4,578,899	\$ 4,390,061	\$ 26,164,047	\$ 30,554,108
Implementation of GASB Statement No. 75	(80,182)	(17,086)	(26,619)	(43,705)
July 1, 2017, as restated	<u>\$ 4,498,717</u>	<u>\$ 4,372,975</u>	<u>\$ 26,137,428</u>	<u>\$ 30,510,403</u>

## **Required Supplementary Information**

### **Note to Required Supplementary Information:**

Presented Budgets were prepared in accordance with Accounting Principles Generally Accepted in the United States of America.

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Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
 General Fund  
 Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
General property taxes	\$ 1,324,375	\$ 1,324,375	\$ 1,406,862	\$ 82,487
Other local taxes	992,500	992,500	1,041,772	49,272
Permits, privilege fees and regulatory licenses	32,500	32,500	34,091	1,591
Fines and forfeitures	24,000	24,000	40,056	16,056
Revenue from use of money and property	110,750	110,750	157,448	46,698
Charges for services	22,000	22,000	29,768	7,768
Miscellaneous	6,000	6,000	62,168	56,168
Intergovernmental:				
Commonwealth	929,883	929,883	928,918	(965)
Federal	-	-	5,525	5,525
Total revenues	\$ 3,442,008	\$ 3,442,008	\$ 3,706,608	\$ 264,600
<b>Expenditures:</b>				
Current:				
General government administration	\$ 955,795	\$ 955,795	\$ 854,044	\$ 101,751
Public safety	732,150	732,150	652,446	79,704
Public works	1,315,500	1,315,500	1,062,132	253,368
Parks, recreation, and cultural	12,450	12,450	11,832	618
Community development	146,540	146,540	129,247	17,293
Capital outlay	102,200	102,200	95,669	6,531
Contingency	130,897	130,897	568	130,329
Debt service	121,476	121,476	121,476	-
Total expenditures	\$ 3,517,008	\$ 3,517,008	\$ 2,927,414	\$ 589,594
Excess (deficiency) of revenues over expenditures	\$ (75,000)	\$ (75,000)	\$ 779,194	\$ 854,194
Net change in fund balances	\$ (75,000)	\$ (75,000)	\$ 779,194	\$ 854,194
Fund balances at beginning of year	75,000	75,000	2,769,445	2,694,445
Fund balances at end of year	\$ -	\$ -	\$ 3,548,639	\$ 3,548,639

Schedule of Changes in Net Pension Liability and Related Ratios  
For the Years Ended June 30, 2018 through June 30, 2015

	2017	2016	2015	2014
<b>Total pension liability</b>				
Service cost	\$ 174,368	\$ 152,759	\$ 166,211	\$ 157,906
Interest	380,892	366,252	343,686	320,296
Changes in benefit terms	161,064	-	-	-
Changes in assumptions	(19,399)	-	-	-
Differences between expected and actual experience	344,826	(114,675)	(31,092)	-
Benefit payments, including refunds of employee contributions	(224,784)	(165,609)	(147,241)	(140,878)
<b>Net change in total pension liability</b>	<b>\$ 816,967</b>	<b>\$ 238,727</b>	<b>\$ 331,564</b>	<b>\$ 337,324</b>
<b>Total pension liability - beginning</b>	<b>5,553,707</b>	<b>5,314,980</b>	<b>4,983,416</b>	<b>4,646,092</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 6,370,674</b>	<b>\$ 5,553,707</b>	<b>\$ 5,314,980</b>	<b>\$ 4,983,416</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 157,093	\$ 154,359	\$ 119,961	\$ 136,088
Contributions - employee	75,379	67,595	69,866	73,323
Net investment income	615,033	87,873	214,380	625,028
Benefit payments, including refunds of employee contributions	(224,784)	(165,609)	(147,241)	(140,878)
Administrative expense	(3,473)	(2,962)	(2,842)	(3,286)
Other	(551)	(37)	(45)	32
<b>Net change in plan fiduciary net position</b>	<b>\$ 618,697</b>	<b>\$ 141,219</b>	<b>\$ 254,079</b>	<b>\$ 690,307</b>
<b>Plan fiduciary net position - beginning</b>	<b>5,017,864</b>	<b>4,876,645</b>	<b>4,622,566</b>	<b>3,932,259</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 5,636,561</b>	<b>\$ 5,017,864</b>	<b>\$ 4,876,645</b>	<b>\$ 4,622,566</b>
<b>Town's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ 734,113</b>	<b>\$ 535,843</b>	<b>\$ 438,335</b>	<b>\$ 360,850</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>88.48%</b>	<b>90.35%</b>	<b>91.75%</b>	<b>92.76%</b>
<b>Covered payroll</b>	<b>\$ 1,436,612</b>	<b>\$ 1,376,791</b>	<b>\$ 1,407,165</b>	<b>\$ 1,476,761</b>
<b>Town's net pension liability (asset) as a percentage of covered payroll</b>	<b>51.10%</b>	<b>38.92%</b>	<b>31.15%</b>	<b>24.44%</b>

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

## Schedule of Employer Contributions

For the Years Ended June 30, 2018 through June 30, 2009

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2018	\$ 164,626	\$ 164,626	\$ -	\$ 1,489,831	11.05%
2017	158,746	158,746	-	1,436,612	11.05%
2016	168,382	168,382	-	1,376,791	12.23%
2015	120,453	120,453	-	1,407,165	8.56%
2014	137,043	137,043	-	1,476,761	9.28%
2013	135,666	135,666	-	1,461,916	9.28%
2012	100,632	100,632	-	1,347,150	7.47%
2011	101,160	101,160	-	1,354,220	7.47%
2010	54,243	54,243	-	1,307,066	4.15%
2009	54,298	54,298	-	1,308,373	4.15%

Current year contributions are from Town records and prior year contributions are from the VRS actuarial valuation performed each year.



Notes to Required Supplementary Information  
For the Year Ended June 30, 2018

**Changes of benefit terms** - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this is a fairly new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2017 are not material.

**Changes of assumptions** - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

**Largest 10 - Non-Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

**Largest 10 - Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

**All Others (Non 10 Largest) - Non-Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

**All Others (Non 10 Largest) - Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

Schedule of Town's Share of Net OPEB Liability  
 Group Life Insurance Program  
 For the Year Ended June 30, 2018

<u>Date</u>	<u>Employer's Proportion of the Net GLI OPEB Liability</u>	<u>Employer's Proportionate Share of the Net GLI OPEB Liability</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net GLI OPEB Liability as a Percentage of Covered Payroll (3)/(4)</u>	<u>Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability</u>
2017	0.00779% \$	117,000 \$	1,436,612	8.14%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

## Schedule of Employer Contributions

## Group Life Insurance Program

For the Years Ended June 30, 2017 and June 30, 2018

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2018	\$ 7,747	\$ 7,747	\$ -	\$ 1,489,831	0.52%
2017	7,470	7,470	-	1,436,612	0.52%

Schedule is intended to show information for 10 years. Information prior to 2017 is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information  
Group Life Insurance Program  
For the Year Ended June 30, 2018

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**Changes of benefit terms** - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

**General State Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

**Teachers**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

**SPORS Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

**VaLORS Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

Notes to Required Supplementary Information  
Group Life Insurance Program  
For the Year Ended June 30, 2018 (Continued)

**JRS Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

**Largest Ten Locality Employers - General Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

**Non-Largest Ten Locality Employers - General Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

**Largest Ten Locality Employers - Hazardous Duty Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

**Non-Largest Ten Locality Employers - Hazardous Duty Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

## *Supporting Schedules*

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## TOWN OF BERRYVILLE, VIRGINIA

Schedule 1

Page 1 of 2

Schedule of Revenues - Budget and Actual  
 General Fund  
 Year Ended June 30, 2018

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 916,375	\$ 916,375	\$ 962,800	\$ 46,425
Personal property taxes	241,000	241,000	271,823	30,823
Machinery and tools taxes	155,000	155,000	161,697	6,697
Penalties	6,000	6,000	7,073	1,073
Interest	6,000	6,000	3,469	(2,531)
Total general property taxes	\$ 1,324,375	\$ 1,324,375	\$ 1,406,862	\$ 82,487
Other local taxes:				
Local sales and use taxes	\$ 185,000	\$ 185,000	\$ 199,281	\$ 14,281
Lodging tax	7,500	7,500	7,454	(46)
Business license tax	200,000	200,000	226,962	26,962
Cigarette tax	50,000	50,000	42,385	(7,615)
Bank franchise taxes	125,000	125,000	137,400	12,400
Consumer utility tax	95,000	95,000	103,604	8,604
Meals tax	240,000	240,000	219,042	(20,958)
Motor vehicle licenses	90,000	90,000	105,644	15,644
Total other local taxes	\$ 992,500	\$ 992,500	\$ 1,041,772	\$ 49,272
Permits, privilege fees and regulatory licenses:				
Licenses, zoning and subdivision permits	\$ 32,500	\$ 32,500	\$ 34,091	\$ 1,591
Fines and forfeitures:				
Court fines and forfeitures	\$ 20,000	\$ 20,000	\$ 37,986	\$ 17,986
Parking fines	4,000	4,000	2,070	(1,930)
Total fines and forfeitures	\$ 24,000	\$ 24,000	\$ 40,056	\$ 16,056
Revenue from use of money and property:				
Revenue from use of money	\$ 30,000	\$ 30,000	\$ 73,792	\$ 43,792
Revenue from use of property	80,750	80,750	83,656	2,906
Total revenue from use of money and property	\$ 110,750	\$ 110,750	\$ 157,448	\$ 46,698
Charges for services:				
Charges for services - meters	\$ 12,000	\$ 12,000	\$ 15,393	\$ 3,393
Zoning and subdivision fees	10,000	10,000	14,375	4,375
Total charges for services	\$ 22,000	\$ 22,000	\$ 29,768	\$ 7,768



## TOWN OF BERRYVILLE, VIRGINIA

Schedule 1

Page 2 of 2

Schedule of Revenues - Budget and Actual  
General Fund  
Year Ended June 30, 2018 (Continued)

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>General Fund: (continued)</b>				
Revenue from local sources: (continued)				
Miscellaneous:				
Miscellaneous income	\$ 6,000	\$ 6,000	\$ 62,168	\$ 56,168
Total revenue from local sources	\$ 2,512,125	\$ 2,512,125	\$ 2,772,165	\$ 260,040
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Communication taxes	\$ 90,000	\$ 90,000	\$ 86,166	\$ (3,834)
Personal property tax relief act funds	209,917	209,917	209,917	-
Rolling stock tax	2,000	2,000	1,846	(154)
Total noncategorical aid	\$ 301,917	\$ 301,917	\$ 297,929	\$ (3,988)
Categorical aid:				
Aid to localities with police departments	\$ 78,936	\$ 78,936	\$ 77,817	\$ (1,119)
Litter control grant	2,000	2,000	1,794	(206)
Street and highway maintenance	528,000	528,000	532,856	4,856
Commission of the arts	5,000	5,000	4,500	(500)
Fire funds	14,030	14,030	14,022	(8)
Total categorical aid	\$ 627,966	\$ 627,966	\$ 630,989	\$ 3,023
Total revenue from the Commonwealth	\$ 929,883	\$ 929,883	\$ 928,918	\$ (965)
Revenue from the Federal government:				
Categorical aid:				
Fire funds	\$ -	\$ -	\$ 5,525	\$ 5,525
Total General Fund	\$ 3,442,008	\$ 3,442,008	\$ 3,706,608	\$ 264,600

Schedule of Expenditures - Budget and Actual  
General Fund  
Year Ended June 30, 2018

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund:</b>				
General government administration:				
Town Council:				
Compensation	\$ 20,350	\$ 20,350	\$ 20,346	\$ 4
Training	1,000	1,000	2,506	(1,506)
Miscellaneous	1,000	1,000	315	685
Dues	3,000	3,000	3,062	(62)
Town code supplements	<u>2,000</u>	<u>2,000</u>	<u>2,669</u>	<u>(669)</u>
Total town council	<u>\$ 27,350</u>	<u>\$ 27,350</u>	<u>\$ 28,898</u>	<u>\$ (1,548)</u>
Town Clerk:				
Compensation	\$ 50,600	\$ 50,600	\$ 44,750	\$ 5,850
Education/Training	1,150	1,150	1,485	(335)
Dues	<u>200</u>	<u>200</u>	<u>30</u>	<u>170</u>
Total town clerk	<u>\$ 51,950</u>	<u>\$ 51,950</u>	<u>\$ 46,265</u>	<u>\$ 5,685</u>
Town Manager:				
Compensation	\$ 140,050	\$ 140,050	\$ 140,960	\$ (910)
Mileage	150	150	31	119
Training	8,200	8,200	7,290	910
Dues	<u>20,900</u>	<u>20,900</u>	<u>932</u>	<u>19,968</u>
Total town manager	<u>\$ 169,300</u>	<u>\$ 169,300</u>	<u>\$ 149,213</u>	<u>\$ 20,087</u>
Legal and Professional:				
Professional services	\$ 35,000	\$ 35,000	\$ 32,248	\$ 2,752
Contractual services	15,150	15,150	15,000	150
Engineering services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total legal and professional	<u>\$ 55,150</u>	<u>\$ 55,150</u>	<u>\$ 47,248</u>	<u>\$ 7,902</u>
Personnel:				
Retirement	\$ 110,380	\$ 110,380	\$ 105,655	\$ 4,725
Health insurance	171,000	171,000	135,105	35,895
Life insurance	13,085	13,085	12,405	680
Unemployment insurance	225	225	206	19
Workers' compensation insurance	16,000	16,000	16,815	(815)
Line of Duty act	4,500	4,500	4,341	159
Employment screening	<u>750</u>	<u>750</u>	<u>820</u>	<u>(70)</u>
Total personnel	<u>\$ 315,940</u>	<u>\$ 315,940</u>	<u>\$ 275,347</u>	<u>\$ 40,593</u>

Schedule of Expenditures - Budget and Actual  
 General Fund  
 Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund: (continued)</b>				
General government administration: (continued)				
Town Treasurer:				
Compensation	\$ 98,930	\$ 98,930	\$ 98,619	\$ 311
Surety bonds	275	275	222	53
Cigarette stamps	6,000	6,000	3,098	2,902
Training	1,500	1,500	1,505	(5)
Dues	300	300	-	300
Miscellaneous	1,950	1,950	3,200	(1,250)
Total town treasurer	\$ 108,955	\$ 108,955	\$ 106,644	\$ 2,311
Finance/Accounting:				
Compensation	\$ 108,950	\$ 108,950	\$ 92,916	\$ 16,034
Training	1,000	1,000	171	829
Total finance/accounting	\$ 109,950	\$ 109,950	\$ 93,087	\$ 16,863
Central Administration/Purchasing:				
Maintenance contracts	\$ 25,000	\$ 25,000	\$ 31,696	\$ (6,696)
Advertising	10,000	10,000	8,625	1,375
Postage	8,000	8,000	6,807	1,193
Telecommunications	3,700	3,700	1,275	2,425
Office supplies and equipment	16,000	16,000	11,366	4,634
Newsletter	250	250	-	250
Training	1,500	1,500	640	860
Dues	500	500	437	63
Total central administration/purchasing	\$ 64,950	\$ 64,950	\$ 60,846	\$ 4,104
Risk Management:				
Blanket excess liability	\$ 9,000	\$ 9,000	\$ 9,105	\$ (105)
Automobile insurance	9,000	9,000	8,008	992
Semi-multi peril insurance	28,500	28,500	27,169	1,331
Insurance deductibles	3,000	3,000	-	3,000
Total risk management	\$ 49,500	\$ 49,500	\$ 44,282	\$ 5,218
Elections:				
Election officials	\$ 650	\$ 650	\$ 697	\$ (47)
Office supplies	2,100	2,100	1,517	583
Total elections	\$ 2,750	\$ 2,750	\$ 2,214	\$ 536
Total general government administration	\$ 955,795	\$ 955,795	\$ 854,044	\$ 101,751

Schedule of Expenditures - Budget and Actual  
General Fund  
Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund: (continued)</b>				
Public safety:				
Police department:				
Compensation	\$ 558,500	\$ 558,500	\$ 506,598	\$ 51,902
Maintenance contracts	13,375	13,375	10,769	2,606
Communication equipment and services	4,125	4,125	4,282	(157)
Community relations	1,200	1,200	860	340
Office supplies	2,600	2,600	860	1,740
Gasoline oil	14,000	14,000	12,447	1,553
Repair and maintenance	14,000	14,000	9,718	4,282
Police supplies	14,500	14,500	10,436	4,064
Uniforms	4,000	4,000	5,962	(1,962)
Medical examinations	500	500	600	(100)
Training	9,500	9,500	7,220	2,280
Professional services	400	400	-	400
Employment screening	1,000	1,000	-	1,000
Dues	700	700	475	225
Total police department	\$ 638,400	\$ 638,400	\$ 570,227	\$ 68,173
Traffic control:				
Contribution - crossing guard	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Emergency services:				
Contribution - alarm	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Fire and rescue:				
Professional services - emergency medical tech.	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
Contribution - JHEVFD	30,000	30,000	30,000	-
Fire fund program	14,000	14,000	13,991	9
Fire capital	10,000	10,000	-	10,000
Total fire and rescue	\$ 87,000	\$ 87,000	\$ 76,991	\$ 10,009
Correction and detention:				
Confinement and prisoners	\$ 250	\$ 250	\$ -	\$ 250
Public defenders fees	2,000	2,000	728	1,272
Total correction and detention	\$ 2,250	\$ 2,250	\$ 728	\$ 1,522
Total public safety	\$ 732,150	\$ 732,150	\$ 652,446	\$ 79,704
Public works:				
Maintenance of streets, bridges and sidewalks:				
General administration:				
Compensation	\$ 46,075	\$ 46,075	\$ 43,883	\$ 2,192
Fuel oil/heat	1,500	1,500	1,835	(335)
Telecommunications	4,400	4,400	4,964	(564)
Office supplies	3,000	3,000	2,793	207
Vehicle repairs and maintenance	7,000	7,000	4,168	2,832
Medical exams	800	800	645	155
Training	500	500	-	500
Total general administration	\$ 63,275	\$ 63,275	\$ 58,288	\$ 4,987

Schedule of Expenditures - Budget and Actual  
General Fund  
Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund: (continued)</b>				
Public works: (continued)				
Maintenance of streets, bridges and sidewalks: (continued)				
Highways, streets, bridges and sidewalks:				
Compensation	\$ 137,750	\$ 137,750	\$ 140,349	\$ (2,599)
Gasoline and oil	25,000	25,000	23,052	1,948
Uniforms	4,000	4,000	4,936	(936)
Materials and supplies	4,000	4,000	4,955	(955)
Equipment maintenance	14,000	14,000	11,224	2,776
Sidewalk maintenance	50,000	50,000	29,248	20,752
Street maintenance	513,000	513,000	341,142	171,858
Street sign maintenance	250	250	643	(393)
Norfolk/Southern ROW	1,025	1,025	-	1,025
Total highways, streets, bridges, and sidewalks	\$ 749,025	\$ 749,025	\$ 555,549	\$ 193,476
Street lights:				
Electricity - street lights	\$ 75,000	\$ 75,000	\$ 56,996	\$ 18,004
Snow and ice removal:				
Material and supplies	\$ 18,000	\$ 18,000	\$ 690	\$ 17,310
Parking meters:				
Material and supplies	\$ 1,500	\$ 1,500	\$ 330	\$ 1,170
Street and road cleaning:				
Street cleaning	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total maintenance of streets, bridges and sidewalks	\$ 907,800	\$ 907,800	\$ 671,853	\$ 235,947
Sanitation and waste removal:				
Contractual services	\$ 187,700	\$ 187,700	\$ 182,300	\$ 5,400
Recycling services	56,200	56,200	53,928	2,272
Landfill charges	30,000	30,000	32,685	(2,685)
Total sanitation and waste removal	\$ 273,900	\$ 273,900	\$ 268,913	\$ 4,987
Maintenance of buildings and grounds:				
General properties:				
Repair and maintenance	\$ 44,100	\$ 44,100	\$ 24,813	\$ 19,287
Materials and supplies	500	500	320	180
Christmas lights	300	300	-	300
Total general properties	\$ 44,900	\$ 44,900	\$ 25,133	\$ 19,767

Schedule of Expenditures - Budget and Actual  
 General Fund  
 Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget- Positive (Negative)
<b>General Fund: (continued)</b>				
Public works: (continued)				
Maintenance of buildings and grounds: (continued)				
Building services:				
Compensation	\$ 10,000	\$ 10,000	\$ 9,628	\$ 372
Contractual services	20,650	20,650	19,978	672
Electricity	20,200	20,200	19,850	350
Natural gas/heat	3,000	3,000	2,566	434
Materials and supplies	7,500	7,500	13,841	(6,341)
Water/sewer	2,700	2,700	2,730	(30)
Shared expenses - Clarke County	20,600	20,600	19,562	1,038
Telecommunications	4,250	4,250	8,078	(3,828)
Total building services	\$ 88,900	\$ 88,900	\$ 96,233	\$ (7,333)
Total maintenance of buildings and grounds	\$ 133,800	\$ 133,800	\$ 121,366	\$ 12,434
Total public works	\$ 1,315,500	\$ 1,315,500	\$ 1,062,132	\$ 253,368
Parks, recreation and cultural:				
Christmas lights	\$ 1,450	\$ 1,450	\$ 1,972	\$ (522)
Rose Hill improvements	5,000	5,000	3,794	1,206
Contributions	6,000	6,000	6,066	(66)
Total parks, recreation and cultural	\$ 12,450	\$ 12,450	\$ 11,832	\$ 618
Community development:				
Planning:				
Compensation	\$ 86,225	\$ 86,225	\$ 86,237	\$ (12)
Professional services	5,000	5,000	8,794	(3,794)
Office supplies	100	100	276	(176)
Printing	100	100	62	38
Mileage	750	750	246	504
Training	500	500	-	500
Dues	500	500	-	500
Total planning	\$ 93,175	\$ 93,175	\$ 95,615	\$ (2,440)
Board of zoning appeals:				
Compensation	\$ 500	\$ 500	\$ -	\$ 500
Training	500	500	-	500
Total board of zoning appeals	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Economic development:				
DBI/economic development professional services	\$ 42,500	\$ 42,500	\$ 29,000	\$ 13,500

Schedule of Expenditures - Budget and Actual  
General Fund  
Year Ended June 30, 2018 (Continued)

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b><u>General Fund: (continued)</u></b>				
Community development: (continued)				
Planning commission:				
Compensation	\$ 5,220	\$ 5,220	\$ 2,780	\$ 2,440
Training	1,000	1,000	366	634
Dues	250	250	-	250
Total planning commission	<u>\$ 6,470</u>	<u>\$ 6,470</u>	<u>\$ 3,146</u>	<u>\$ 3,324</u>
Berryville Area Development Authority:				
Compensation	\$ 2,520	\$ 2,520	\$ 1,421	\$ 1,099
Training	250	250	-	250
Dues	125	125	-	125
Total Berryville Area Development Authority	<u>\$ 2,895</u>	<u>\$ 2,895</u>	<u>\$ 1,421</u>	<u>\$ 1,474</u>
Architectural Review Board:				
Training	\$ 500	\$ 500	\$ 65	\$ 435
Total community development	<u>\$ 146,540</u>	<u>\$ 146,540</u>	<u>\$ 129,247</u>	<u>\$ 17,293</u>
Capital outlay:				
Police cruiser	\$ 50,200	\$ 50,200	\$ 48,821	\$ 1,379
Other capital outlay	52,000	52,000	46,848	5,152
Total capital outlay	<u>\$ 102,200</u>	<u>\$ 102,200</u>	<u>\$ 95,669</u>	<u>\$ 6,531</u>
Contingency:				
Shared cost for operation of joint government center	\$ 119,762	\$ 119,762	\$ 568	\$ 119,194
Debt service reserve	11,135	11,135	-	11,135
Total contingency	<u>\$ 130,897</u>	<u>\$ 130,897</u>	<u>\$ 568</u>	<u>\$ 130,329</u>
Debt service:				
Principal	\$ 35,910	\$ 35,910	\$ 36,225	\$ (315)
Interest	85,566	85,566	85,251	315
Total debt service	<u>\$ 121,476</u>	<u>\$ 121,476</u>	<u>\$ 121,476</u>	<u>\$ -</u>
Total General Fund	<u>\$ 3,517,008</u>	<u>\$ 3,517,008</u>	<u>\$ 2,927,414</u>	<u>\$ 589,594</u>

## Schedule of Operating Expenses (With Comparative Amounts for 2017)

## Enterprise Funds

Year Ended June 30, 2018

<u>Fund, Function, Activity and Elements</u>	<u>2018</u>	<u>2017</u>
<b><u>Water Fund:</u></b>		
General administration:		
Salaries and wages	\$ 38,607	\$ 37,195
Miss Utility	1,445	1,290
Repairs and maintenance	2,538	2,145
Postage	2,300	2,241
Office supplies	651	1,035
Total general administration	\$ 45,541	\$ 43,906
Supply purification:		
Salaries and wages	\$ 106,699	\$ 60,410
Repairs and maintenance	60,228	32,164
Electricity	55,952	55,085
Heating service	3,961	589
Equipment and supplies	10,792	11,625
Materials and supplies - chemicals	34,990	29,025
Sludge removal	17,560	17,302
Permits, fees and testing	10,514	10,540
Other operating expenses	15,227	11,011
Total supply purification	\$ 315,923	\$ 227,751
Transmission and distribution:		
Salaries and wages	\$ 107,393	\$ 97,613
Repairs and maintenance - water lines	59,221	70,734
Materials and supplies	29,633	34,134
Total transmission and distribution	\$ 196,247	\$ 202,481
Fringe benefits:		
Social security	\$ 2,794	\$ 2,898
Retirement	41,901	21,103
Health insurance	36,122	39,207
Group life insurance	1,925	2,327
Workers' compensation	4,204	3,928
Unemployment insurance	46	13
Total fringe benefits	\$ 86,992	\$ 69,476
Depreciation	\$ 201,744	\$ 199,051
Capital outlay	\$ 100,093	\$ 2,113
Total Water Fund	\$ 946,540	\$ 744,778



## Schedule of Operating Expenses (With Comparative Amounts for 2017)

Enterprise Funds

Year Ended June 30, 2018 (Continued)

<u>Fund, Function, Activity and Elements</u>	<u>2018</u>	<u>2017</u>
<b><u>Sewer Fund:</u></b>		
General administration:		
Salaries and wages	\$ 46,027	\$ 42,250
Repairs and maintenance	2,538	2,145
Postage	6,846	6,727
Office supplies	<u>1,077</u>	<u>638</u>
Total general administration	<u>\$ 56,488</u>	<u>\$ 51,760</u>
Wastewater treatment:		
Salaries and wages	\$ 263,679	\$ 238,581
Professional services	62,776	59,474
Repairs and maintenance	98,644	148,067
Electricity	140,999	116,839
Materials and supplies - chemicals	72,897	71,790
Equipment and supplies	11,594	18,063
Permits, fees and testing	27,981	24,137
Other operating expenses	<u>6,029</u>	<u>9,379</u>
Total wastewater treatment	<u>\$ 684,599</u>	<u>\$ 686,330</u>
Maintenance of sewer lines:		
Salaries and wages	\$ 100,110	\$ 90,698
Repairs and maintenance - sewer lines	16,515	20,929
Materials and supplies	<u>524</u>	<u>29</u>
Total maintenance of sewer lines	<u>\$ 117,149</u>	<u>\$ 111,656</u>
Fringe benefits:		
Social security	\$ 2,811	\$ 3,105
Retirement	74,374	37,662
Health insurance	64,779	70,607
Group life insurance	3,452	4,444
Workers' compensation	72	17
Unemployment insurance	<u>5,568</u>	<u>5,200</u>
Total fringe benefits	<u>\$ 151,056</u>	<u>\$ 121,035</u>
Depreciation	<u>\$ 859,926</u>	<u>\$ 863,116</u>
Capital outlay	<u>\$ 101,213</u>	<u>\$ 11,243</u>
Total Sewer Fund	<u><u>\$ 1,970,431</u></u>	<u><u>\$ 1,845,140</u></u>

## **Statistical Information**

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TOWN OF BERRYVILLE, VIRGINIA

Table 1

Governmental Revenues by Source  
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Fees and Licenses	Fines and Forfeitures	Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental	Total
2018	\$ 1,406,862	\$ 1,041,772	\$ 34,091	\$ 40,056	\$ 157,448	\$ 29,768	\$ 62,168	\$ -	\$ 934,443	\$ 3,706,608
2017	1,356,375	1,066,288	29,599	33,319	114,433	66,337	155,666	-	943,911	3,765,928
2016	1,316,194	983,615	34,745	23,936	88,845	31,273	43,129	-	914,243	3,435,980
2015	1,165,459	934,720	30,965	35,352	98,699	34,918	34,702	-	901,393	3,236,208
2014	941,675	770,294	28,716	31,710	46,912	14,389	52,424	-	907,472	2,793,592
2013	882,457	726,993	29,433	44,245	54,830	29,326	40,884	-	845,141	2,653,309
2012	873,690	828,078	51,419	45,997	57,716	20,116	188,443	-	602,820	2,668,279
2011	874,629	726,493	90,822	40,330	66,570	17,811	195	916,399	442,654	3,175,903
2010	1,146,789	762,621	50,284	32,112	76,549	8,995	3,562	-	189,747	2,270,659
2009	1,206,692	751,709	84,766	54,918	98,463	8,193	16,339	-	112,888	2,333,968

TOWN OF BERRYVILLE, VIRGINIA

Table 2

Governmental Expenditures by Function  
Last Ten Fiscal Years

Fiscal Year		General Government	Public Safety	Public Works	Parks, Recreation, and Culture	Community Development	Capital Outlay and Contingency	Debt Service	Total
2018	\$	854,044	\$ 652,446	\$ 1,062,132	\$ 11,832	\$ 129,247	\$ 96,237	\$ 121,476	\$ 2,927,414
2017		809,484	672,520	1,159,153	13,757	133,847	64,962	121,476	2,975,199
2016		795,715	688,324	1,054,750	8,228	186,298	104,988	121,476	2,959,779
2015		819,437	675,521	1,245,952	10,222	149,509	102,203	121,476	3,124,320
2014		811,097	676,255	885,330	7,135	126,914	101,579	121,476	2,729,786
2013		815,620	626,573	1,111,714	7,375	111,478	157,314	121,476	2,951,550
2012		900,572	676,428	660,363	248,227	116,815	374,951	121,476	3,098,832
2011		796,362	552,020	664,892	1,100,238	128,752	183,620	121,476	3,547,360
2010		794,863	658,010	641,026	13,620	133,471	377,099	121,476	2,739,565
2009		764,750	620,564	548,722	8,688	140,128	2,913,217	94,869	5,090,938

## Compliance

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# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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To the Honorable Members of the Town Council  
Town of Berryville, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, and each major fund of Town of Berryville, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Town of Berryville, Virginia's basic financial statements, and have issued our report thereon dated November 2, 2018.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Berryville, Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Berryville, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Berryville, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Berryville, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Robinson, Fawcett, Cox Associates*

Charlottesville, Virginia

November 2, 2018

# Attachment 3

Nathan Geldner and Jerry Wilson of Republic Services will be present to speak with the Council regarding recyclables collection.

The world-wide market for recyclable materials is in flux with markets (particularly China) closing to U.S. goods. As a result, the value of these commodities has fallen while the cost to transport, sort, and process the materials has risen.

Messrs. Geldner and Wilson will discuss what is happening in their industry and the changes that they propose in the services provided by Republic Services.

It is certain that Republic Services will propose elimination of glass and plastics 3-7 from the recyclables collection program. These sorts of changes are happening nation-wide.

Republic Services will also discuss expected cost increases associated with the recycling program.

Please find attached a City of Winchester, VA press release dated 1/2/19 in which they address this very issue. You will notice that they are going to have crews separate and landfill any glass or plastics #3-#7 placed out for collection. Our approach in this regard would have to be different because the Town does not collect the recyclables. Prohibited items placed in bins would be considered contamination (just like any other any trash etc.) and would result in higher tipping costs.

Home (/) / City announces changes to recycling collection service








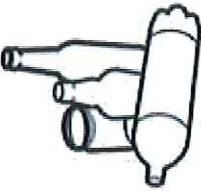
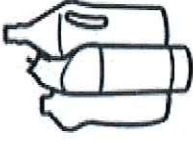

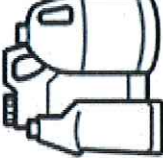



# City announces changes to recycling collection service

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Wed, 01/02/2019 - 16:15

Due to rapidly evolving changes in the national recycling markets, the City of Winchester's local recycling vendor is no longer accepting glass and some plastics. The City is currently researching and considering all other options to continue providing this important service and will be conducting a refuse and recycling study in the coming months (included in the FY19 budget). Unfortunately, until a different solution is found, the city's glass and plastics #3-7 will not be recycled (see chart below for an explanation of the different kinds of plastics).

# Plastic Resin Identification Codes

 <b>PETE</b>	 <b>HDPE</b>	 <b>PVC</b>	 <b>LDPE</b>	 <b>PP</b>	 <b>PS</b>	 <b>OTHER</b>
<b>Polyethylene Terephthalate</b>	<b>High-Density Polyethylene</b>	<b>Polyvinyl Chloride</b>	<b>Low-Density Polyethylene</b>	<b>Polypropylene</b>	<b>Polystyrene</b>	<b>Other</b>
<p><b>Common products:</b> soda &amp; water bottles; cups, jars, trays, clamshells</p> <p><b>Recycled products:</b> clothing, carpet, clamshells, soda &amp; water bottles</p> 	<p><b>Common products:</b> milk jugs, detergent &amp; shampoo bottles, flower pots, grocery bags</p> <p><b>Recycled products:</b> detergent bottles, flower pots, crates, pipe, decking</p> 	<p><b>Common products:</b> cleaning supply jugs, pool liners, twine, sheeting, automotive product bottles, sheeting</p> <p><b>Recycled products:</b> pipe, wall siding, binders, carpet backing, flooring</p> 	<p><b>Common products:</b> bread bags, paper towels &amp; tissue overwrap, squeeze bottles, trash bags, six-pack rings</p> <p><b>Recycled products:</b> trash bags, plastic lumber, furniture, shipping envelopes, compost bins</p> 	<p><b>Common products:</b> yogurt tubs, cups, juice bottles, straws, hangers, sand &amp; shipping bags</p> <p><b>Recycled products:</b> paint cans, speed bumps, auto parts, food containers, hangers, plant pots, razor handles</p> 	<p><b>Common products:</b> to-go containers &amp; flatware, hot cups, razors, CD cases, shipping cushion, cartons, trays</p> <p><b>Recycled products:</b> picture frames, crown molding, rulers, flower pots, hangers, toys, tape dispensers</p> 	<p><b>Common types &amp; products:</b> polycarbonate, nylon, ABS, acrylic, PLA; bottles, safety glasses, CDs, headlight lenses</p> <p><b>Recycled products:</b> electronic housings, auto parts,</p> 

In order to minimize impacts to residents and businesses, curbside recycling collection will continue operating as normal. Winchester residents and businesses can continue to place all recyclable materials in their recycle bin. However, any glass and plastics #3-7 that is collected curbside by Public Works will be sorted and transported to the landfill by the City's current recycling vendor. For more information about the City's recycling service, visit [www.winchesterva.gov/public-works/refuse](http://www.winchesterva.gov/public-works/refuse).

To reduce waste, the City's Recycling Coordinator, Michael Neese, encourages residents to purchase products in plastics #1 or #2 or aluminum: "Remember to buy products with the end goal in mind."

"We are hopeful that the refuse and recycling service study, in addition to evaluating and recommending operational improvements for overall efficiency, will produce options to allow the City to continue offering this service for our residents," stated City Manager Eden Freeman. "We want to be good stewards for the environment and being able to recycle a wide variety of materials is one way to do that."

[HOME \(/\)](#) | [E-NEWSLETTER \(/NEWS\)](#) | [WEBSITE FEEDBACK \(/WEBSITE-FEEDBACK\)](#) |  
[PRIVACY & MEDIA POLICIES \(/PRIVACY-AND-MEDIA-POLICIES\)](#) | [CONTACT US \(/DEPARTMENT-LISTING\)](#) |  
[LOG IN \(HTTPS://MAIL.WINCHESTERVA.GOV/OWA\)](https://MAIL.WINCHESTERVA.GOV/OWA)

City of Winchester, Virginia  
Rouss City Hall 15 North Cameron Street  
Winchester, VA 22601  
(540) 667-1815 | TDD (540) 722-0782 | FAX (540) 722-3618  
[pio@winchesterva.gov](mailto:pio@winchesterva.gov) (<mailto:pio@winchesterva.gov>)

2016 AWARD OF EXCELLENCE (3CMA)

# Attachment 4

# **Planning and Community Development**

*No Action Items*

**January 8, 2019**

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## **Planning Commission**

The Planning Commission did not hold a meeting in December. Their next meeting is scheduled for Tuesday, January 22, 2019 at 7:30pm.

## **Berryville Area Development Authority**

The BADA did not hold a meeting in December. Their next meeting is scheduled for Wednesday, January 23, 2019 at 7:00pm.

## **Architectural Review Board**

The ARB judged Berryville Main Street's Parking Meter Contest on Wednesday, November 28. Their next meeting is scheduled for Wednesday, January 2, 2019.

## **Tree Board**

The Tree Board met on December 5 and discussed the Tree City USA application process. Their next meeting is scheduled for Wednesday, January 2, 2019.

## **Board of Zoning Appeals**

The BZA has not held a meeting since the last Council meeting.



# Attachment 5

January 8, 2019 Report

The Council and the Clarke County Board of Supervisors met jointly on December 11, 2018 and directed staff to develop a Memorandum of Understanding that would be approved in this matter. The MOU would address the following: project funding, project scope, and consulting firm selection methodology.

Legal counsel developed the MOU and it was approved by the Clarke County Board of Supervisors on December 18, 2018 (see attached MOU Dated 12/20/18 – revised by legal counsel to address typos identified by the CCBOS).

*Action Requested*

Approve the attached Memorandum of Understanding and authorize the Mayor to execute the document on behalf of the Council.

December 11, 2018 Report

*History*

In the mid-1980's, the Town of Berryville and the County of Clarke began discussions regarding the Town's desire to expand its corporate boundaries. The Town and County discussed an approach that would integrate Town and County Planning and manage growth in a manner that would build community, was sustainable, and supported the County's sliding-scale zoning.

In 1988 the Town of Berryville and the County of Clarke entered into an Annexation Agreement that was to serve as the first step in developing an urban growth area around the Town of Berryville. The Agreement created two separate annexation areas. Annexation Area A consisted of properties around the Town that, for the most part, had already developed. Annexation Area B consisted of properties around the Town that were undeveloped.

The Town and County saw fit to amend the Agreement in 1989 to provide for a joint Town/County Administrative Body (the Berryville Area Development Authority) that would perform the duties of a planning commission for Annexation Area B. The Berryville Area Development Authority, or BADA as it came to be known, is comprised of three members appointed by the Berryville Town Council and three members appointed by the Clarke County Board of Supervisors.

Annexation Area A was annexed into the Town in 1989. Portions of Annexation Area B would be brought into the Town as they developed or by mutual agreement of the Town and County.

In 1992 the Town and County adopted the Berryville Area Plan. The Plan serves as the comprehensive plan for Annexation Area B. This plan has been amended several times in the last twenty-six years, with the last update becoming effective on May 17, 2016.

Also in 1992, the County applied zoning in Annexation Area B that was consistent with the land use designations identified in the Berryville Area Plan.

The Town annexed from Annexation Area B a total of 8 times between 1993 and present. The last annexation, Annexation B-8, became effective on January 1, 2007.

The Berryville Area Plan, like any other comprehensive plan, addresses issues such as land use designations, population projections, provision of utilities and services, and provision of an efficient transportation network. A portion of that transportation network is the subject of the discussion this evening.

As a part of the Berryville Area Plan, the Berryville Town Council and the Clarke County Board of Supervisors planned for a collector road in each quadrant of Town (southwest, northwest, northeast, and southeast) that would connect Buckmarsh Street (U.S. Route 340) and Main Street (VA Business Route 7). This was done to facilitate the safe and efficient flow of traffic in the Town.

The Southeast Collector, Hermitage Boulevard, was constructed as a part of the Hermitage Subdivision. The Northwest Collector, Mosby Boulevard, was constructed as a part of the Battlefield Estates Subdivision. The Northeast Collector, a good portion of which had already been constructed when the Plan was adopted, is comprised of West Fairfax, East Fairfax, and First Streets. The final 750 feet of East Fairfax Street will be built when either the Shenandoah Crossing Subdivision or the Fellowship Square Subdivision is developed. As currently planned, the Southeast Collector, Jack Enders Boulevard, will be comprised of a portion of what was once Springsbury Road, the street built to serve the Clarke County Business Park, an at-grade crossing of the Norfolk and Southern railroad tracks, and a street to be constructed as a part of the development of Berryville Area Plan Sub-area 23. It is important to note that the Southeast Collector was originally planned to have a grade-separated crossing of the railroad tracks. The plan was changed to provide for an at-grade crossing because of cost. This determination, while a sound one, presents other challenges that will be discussed later.

Both the Town and County would like to determine the best way to move forward with the Southeast Collector. As such, the two governing bodies have agreed to meet and determine how best to proceed.

#### *Southeast Collector (Jack Enders Boulevard)*

When the Clarke County Business Park was developed, the existing portion of Springsbury Road between East Main Street and the new development was re-named Jack Enders Boulevard and the new street in the Business Park was also given that designation.

The Clarke County Business Park street was developed in two sections. The first section, approximately 2,600 feet in length, was developed by the County and accepted into the Virginia Secondary System. The second section, approximately 1,100 feet in length, was developed by the County but has yet to be accepted into the Virginia Secondary System. The property known as Sub-area 23 has not developed; therefore, that section of the Southeast Collector has not been constructed. The railroad crossing has not been constructed.

Issues that exist that must be resolved:

- The second street section was terminated in a manner that does not facilitate construction of an at-grade crossing. Final work to get the street section into the Secondary System should not be completed until plans for the continuation of the street are confirmed. In other words, if the street is to cross the railroad into Sub-area 23, then the western terminus in the Business Park must be completed in a manner to accommodate the extension. If on the other hand the street is to permanently terminate before the railroad, then the western terminus in the Business Park must be constructed with a permanent cul-de-sac (to meet Town standards (cul-de-sac maximum length issue will have to be addressed as a part of this)).
- Norfolk and Southern has very strict requirements regarding permitting new at-grade crossings of their line. In short, it is staff's understanding that other at-grade crossings must be closed to secure permitting for a new crossing.
- The planning for the completion of the street should take into account broad planning concerns (future growth and transportation network), cost, and the desire to have the connection between U.S. Route 340 and VA Business Route 7 in place as soon as possible.

Town and County staff have been discussing the future of the Southeast Collector for several years. Further, when the updated Berryville Area Plan was adopted by the Town Council and Board of Supervisors in 2016, it provided for a "Southern Potential Future Growth Area", the development of which would factor very strongly in any decision regarding the route of the Southeast Collector.

Seemingly, if properties in the Southern Potential Future Growth Area (Area) develop, they would access onto the Southeast Collector. The next question raised is if the Area is to develop and the street system for the Area it to connect to the Southeast Collector, then would it be feasible to utilize (upgraded) the at-grade railroad crossing at Smallwood Lane as a means by which the collector will connect U.S. 340 and Virginia Business Route 7?

Both Town and County Planning staff agree that a transportation expert should evaluate this matter. Accordingly, Town and County staff have developed a draft scope for a transportation study to provide the Town Council and Board of Supervisors with the information they need to develop the best plan for the Southeast Collector. Town and County staff request that the Town Council and the Board of Supervisors consider approving a scope of work for a transportation study for the Southeast Collector.

Further, Town and County staff request that the Town Council and Board of Supervisors authorize them to:

- secure the services of a firm to complete study (through the Northern Shenandoah Valley Planning District Commission)
- work with the chosen firm to complete the study and provide a report to the Town Council and the Board of Supervisors.

Staff proposes that:

- out of pocket costs be shared equally between the Town and County
- Town and County staff would share equally in work load
- the Town would agree to be the fiscal agent for the project
- the County would be responsible for provision of required mapping information
- the Town Planner would serve as project manager.

A draft scope for the transportation study is attached for review.

Please find attached:

- Berryville Area Plan Proposed Road Network Map
- MAP 5—Southern Potential Future Growth Area
- draft Scope – Transportation Study
- sample motion

BERRYVILLE TOWN COUNCIL

MOTION TO APPROVE MEMORANDUM OF UNDERSTANDING  
REGARDING SOUTHEAST COLLECTOR

Date: January 8, 2019

Motion By:

Second By:

I move that the Council of the Town of Berryville approve the Town of Berryville and Clarke County Memorandum of Understanding Transportation Study - Southeast Collector and authorize the Mayor to execute the same on behalf of the Town Council.

VOTE:

Aye:

Nay:

Absent:

ATTEST:

---

Harry Lee Arnold, Jr., Recorder

**TOWN OF BERRYVILLE AND CLARKE COUNTY**  
**MEMORANDUM OF UNDERSTANDING**  
**TRANSPORTATION STUDY—SOUTHEAST COLLECTOR**

This Memorandum of Understanding ("MOU") is by and between the Town Council for the Town of Berryville, Virginia ("Council") and the Board of Supervisors of Clarke County, Virginia ("Board").

The Council and the Board agree that it is in the best interests of the Town of Berryville ("Town") and Clarke County ("County") to obtain a transportation study regarding a collector road, referenced in the 2015 Berryville Area Plan as the "Southeast Collector." The Southeast Collector is proposed to connect East Main Street (Business Rt. 7) with Buckmarsh Street (U.S. Route 340), a substantial portion of the Southwest Collector having been constructed with the extension of Jack Enders Boulevard into the County Business Park.

In furtherance thereof, the Council and Board agree as follows:

1. **FUNDING**

A. The cost of the study shall not exceed Fifty Thousand Dollars (\$50,000.00).

B. The cost of the study shall be shared equally by the Town and the County, subject to the following:

(1) The County will pay One Hundred Percent (100%) of the costs payable in fiscal year 2019.

(2) The Town will pay One Hundred Percent (100%) of the costs payable in fiscal year 2020, until the Town has paid an amount equal to the amount paid by the County in fiscal year 2019; thereafter the Town and the County will share equally in the payment of costs.

(3) If upon completion of the study the payments made by the Town and County are not equal, a payment shall be made by the party whose payments have been less to the party whose payments have been more in an amount to equalize the payments made by each.

(4) Should the study be terminated prior to its completion by the unilateral action of either party, the party unilaterally terminating the study shall reimburse the other party for costs paid by the other party.

(5) In the event that the Town Council does not budget funds for the 2020 fiscal year for the Town's share of the cost of the study, the Town shall reimburse the County for costs paid by the County in fiscal year 2019, and the study shall be terminated.

2. SCOPE

A. The Town and the County will engage a consultant to perform the transportation study, the scope of which is set forth in the Transportation Study Scope of Services, attached hereto as Attachment A.

B. The management team shall have the authority to make minor revisions and/or additions in the scope of services.

3. SELECTION OF CONSULTING FIRM

A. The Town and County agree that the Town Manager, Town Planner, County Administrator, and the County Planning Director ("Management Team") will be responsible for selecting a qualified transportation consulting firm for this project. In order to save on time and cost of procurement, the Management Team will solicit proposals from the Northern Shenandoah Valley Regional Commission's (NSVRC) pool of pre-selected, on-call consulting firms. If qualified proposals are received, the Management Team will select one of more firms to be interviewed. Upon selection of a qualified firm, the Management Team will negotiate a contract within the funding parameters and time frame set forth in the MOU.

B. If the Management Team is unable to select a qualified consulting firm through the NSVRC's program, the Town and County will issue a joint procurement in the form of a Request for Proposals (RFP). The County's Purchasing Manager will be responsible for issuing the RFP and overseeing the procurement process. The Management Team will be responsible for reviewing the proposals, interviewing qualified firms, and negotiating a contract in accordance with State procurement regulations.

C. In the event that the Management Team identifies a qualified firm but is unable to negotiate a contract within the funding parameters set forth in this MOU, the Management Team will consult the Town and County governing bodies for further direction. No contract will be approved with a consulting firm until both governing bodies agree to provide supplemental funding for this scenario.

4. MANAGEMENT AND ADMINISTRATION

A. The County shall act as fiscal agent.

B. The Town Planner shall serve as Project Manager. The Project Manager shall provide progress reports to the Management Team and consult the Management Team with respect to any issues or questions that arise during the project.

C. The Town staff and the County staff shall equally provide support to the Consultant and a commitment to the study, in addition to the provisions in the Transportation Study Scope of Services.



D. If any disputes arise during the study, such disputes shall be addressed jointly by the Town Manager and County Administrator for resolution. If not resolved by the Town Manager and County Administrator, the dispute shall be forwarded to the governing bodies.

5. PROJECT REPORT

The scope of the work shall include a final presentation by the consulting firm to the Town and County governing bodies in a joint session, and the report, in hard copy and electronic format, will be jointly owned by the County and the Town.

6. CANCELLATION

Either party may cancel this Memorandum of Agreement by providing written notice to the other party prior to final approval of the contract with the selected consulting firm.

TOWN COUNCIL OF THE TOWN OF BERRYVILLE

Date Approved: \_\_\_\_\_ By: \_\_\_\_\_  
Mayor

BOARD OF SUPERVISORS OF CLARKE COUNTY

Date Approved: \_\_\_\_\_ By: \_\_\_\_\_  
Chairman

## ATTACHMENT A

### Berryville/Clarke County

#### Transportation Study Scope of Services

##### Background

The Town of Berryville and Clarke County have long planned the development of a collector road on the southeastern quadrant of the Berryville Area to connect US 340 with East Main Street/VA Route 7. The Clarke County Business Park, which was developed by the County and its IDA in the 1990s and 2000s, was originally designed with plans to establish this connectivity as properties in the quadrant developed. One of the biggest impediments (aside from funding) has been determining how to get Norfolk Southern to authorize a new at-grade rail crossing to complete the connectivity. Over the years, Norfolk Southern has required one or more existing crossings to be closed in order to authorize the creation of a new crossover to serve the southeastern collector road. It is critical to determine Norfolk Southern's requirements for approval of a new or improved at-grade crossover including required closures of or improvements to other existing crossovers.

The Town and County recently began looking at an alternative approach that would involve the creation of a new annexation area in this vicinity that could potentially allow an existing crossover to be used (likely with upgrades) in conjunction with new development. While it may provide a more feasible approach, there are concerns with how a true southeastern collector would function if constructed including potential capacity and safety issues with existing intersections and roads if traffic patterns result in the new collector road acting as a true bypass of downtown Berryville.

The Town and County's joint comprehensive plan for development of designated annexation areas -- the Berryville Area Plan -- provides guidance for the form and scale of future development in the Study Area. Land use and build-out assumptions for this project will be applied from the Berryville Area Plan.

##### Summary of Key Issues to Be Evaluated

1. Determine Norfolk Southern's requirements to authorize a new or improved at-grade rail crossing for this project including required closures of existing public or private road crossings along with the scope and cost of building or improving the rail crossing for this project. The consultant should have demonstrated experience working with Norfolk Southern and be capable of providing strategies and recommendations to the governing bodies.
2. Determine the traffic impacts of the proposed project concepts on the existing road network as described below.

3. Determine the traffic impacts of the proposed project concepts on traffic patterns in Downtown Berryville.

#### Study Area

The following is a list of concepts for connecting Jack Enders Boulevard to US 340 that will need to be evaluated in this study. The proposed road design of Jack Enders Boulevard including profile, right-of-way widths, and bike/pedestrian features will be provided by the Town.

- Concept A – Extend Jack Enders Boulevard from current terminus west across Norfolk Southern Railroad with new at-grade crossing to connection point near the intersection of South Church Street and US 340.
- Concept B – Extend Jack Enders Boulevard at a point approximately 800 feet northeast of End State Maintenance line south/southeast to a general intersecting point with Smallwood Lane then west to US 340 – through the area identified in the Berryville Area Plan as the “Southern Potential Future Growth Area.” This concept would require significant improvements to Smallwood Lane (public road, gravel surface) and to its existing at-grade crossing of the Norfolk Southern Railroad. Under this Concept B, development of the Southern Potential Future Growth Area should be presumed as described in the Berryville Area Plan.
- Concept C – Extend Jack Enders Boulevard to US 340 as described in Concept A and extend a new road into the Southern Potential Future Growth Area with no new connection to Smallwood Lane or to US 340. Under this Concept C, development of the Southern Potential Future Growth Area should be presumed as described in the Berryville Area Plan.
- Concept D – Extend a new road into the Southern Potential Future Growth Area with no extension of this new road or Jack Enders Boulevard to US 340. Under this Concept D, development of the Southern Potential Future Growth Area should be presumed as described in the Berryville Area Plan.

The corridors to be examined are the same for both conceptual connections to US 340:

- US 340 from Smallwood Lane north to its intersection with Harry Byrd Hwy (VA Route 7). Key public road intersections to study include at a minimum:
  - Smallwood Lane
  - Senseny Road (Rt. 657)
  - South Church Street
  - Hermitage Boulevard
  - Main Street (VA Route 7)

- Intersection of East Main Street and Harry Byrd Hwy to terminus of Jack Enders Boulevard. Key public road intersections to study include at a minimum:
  - East Main Street and Jack Enders Boulevard, including need for signalization
  - East Main Street and Norfolk Southern Railroad Crossing
  - East Main Street and First Street (Rt. 615)
  - Jack Enders Boulevard and Springsbury Road (Rt. 613)
- South Church Street from its intersection with US 340 to its intersection with East Main Street.

#### Goals

The goals of the transportation study are as follows:

- Identify the feasibility and cost of each Concept including total costs of developing a new at-grade rail crossing (Concepts A and C) or improving an existing at-grade rail crossing (Concept B).
- Determine any required improvements along the corridor to maintain acceptable levels of service including but not limited to the need for new signalized intersections, turn lanes, crosswalks, and drainage improvements.
- Project how implementation of each Concept will impact traffic patterns along all corridors to be examined. This would help to determine the amount and nature of current traffic that would use Jack Enders Boulevard as a bypass to avoid downtown Berryville.

#### Scope of Work

The selected consultant shall be responsible for the following items:

- Model potential traffic patterns and impacts of a new southeastern collector with projected future land use information (including the Berryville Area Plan) and potential routes provided by the Town and County.
- Identify current and future levels of service along affected road segments with and without the presence of a southeastern collector. This analysis should also model and provide recommendations on required improvements, potential phasing of the project and development, and how to avoid interim functionality problems.
- Provide planning level cost estimates for multiple development scenarios and analyze the feasibility of obtaining funding for some or all of the project costs (Smart Scale, industrial access grants, etc.).

- Provide expertise in dealing with Norfolk Southern to gain approval of a rail crossing and negotiate improvements. This includes identifying potential closures of existing crossovers and evaluating traffic impacts of such closures.

Town to Provide:

- 50% of the study cost
- Staffing for joint project oversight with County
- Mapping and information on Town infrastructure along the study corridors

County to Provide:

- 50% of the study cost
- Staffing for joint project oversight with the Town
- Mapping data from the County GIS
- Project map to show the study corridors, key intersections, and development concepts

# Attachment 6

*Overview*

The first section of the Public Works Building, which is located at 201 Tom Whitacre Circle, was constructed in the late 1980's. The building was expanded by one fully enclosed bay in the mid-2000's and again in 2018 by the addition of four open bays. As a part of the first section built in the late 1980's, approximately 500 square feet of one bay was finished for use as an office, lunch room, and a bathroom.

The Council authorized further improvements for the site in the FY2019 budget. These improvements included the following modifications of existing fully enclosed bays:

- installation of concrete floors
- insulation of walls and doors
- installation of minimal heat
- furnishing a bay to be utilized by the Police Department
- expansion of the finished area

The attached IFB has been developed to complete the expansion of the finished area within the building envelope (the other four project elements enumerated above have been completed).

The project in question provides for the renovation of the existing finished area and expansion of the finished area by approximately 500 square feet. The following would be provided in the newly renovated / finished area:

- locker room with shower
- Director's office
- Foreman's office and file storage
- lunch room
- bunk room
- eyewash / emergency shower in Service Bay 1
- replacement of lighting in Service Bay 1

*Schedule*

- |                                |         |
|--------------------------------|---------|
| - Approval of IFB              | 1/8/19  |
| - Issuance of IFB              | 1/10/19 |
| - Bids due                     | 2/6/19  |
| - Bid approved by Town Council | 2/12/19 |
| - Bid award                    | 2/13/19 |
| - Notice to proceed            | 2/25/19 |
| - Project to be completed      | 5/20/19 |

*Recommended Action*

Authorize issuance of the attached IFB.

BERRYVILLE TOWN COUNCIL

MOTION TO APPROVE ISSUANCE OF THE INVITATION  
TO BID FOR THE RENOVATION OF PUBLIC WORKS  
BUILDING

Date: January 8, 2019

Motion By:

Second By:

I move that the Council of the Town of Berryville approve  
issuance of the Invitation for Bid for the Renovation of Public  
Works Building.

VOTE:

Aye:

Nay:

Absent:

ATTEST:

---

Harry Lee Arnold, Jr., Recorder





### **INVITATION FOR BID**

#### **Renovation of James E. O'Brien Public Works Building IFB-001-2019**

The Town of Berryville will receive sealed bids at the Town's Business Office located in the Berryville-Clarke County Government Center, 101 Chalmers Court, Suite A, Berryville, Virginia 22611, until 11:00 a.m., local time, Wednesday, February 6, 2019 for the renovation of the James E. O'Brien Public Works Building located at 201 Tom Whitacre Circle. Bids received after the specified time will be returned unopened. All proposals must be provided and delivered in a sealed envelope marked "Renovation of Public Works Building" in accordance with the provisions of this Advertisement, Invitation for Bid, and other related documents collectively known and referred to as the Contract Documents. Bid opening will begin at 11:05 a.m. in the Main Meeting Room located on the 2<sup>nd</sup> floor of the Berryville-Clarke County Government Center, at which time all bids will be publicly opened and read aloud.

Bid packages must be addressed to the following:

Town of Berryville  
Attn: Renovation of Public Works Building  
101 Chalmers Court, Suite A  
Berryville, VA 22611

**INSTRUCTION TO BIDDERS**  
**TOWN OF BERRYVILLE**  
**RENOVATION OF JAMES E. O'BRIEN PUBLIC WORKS BUILDING**  
**IFB-001-2019**

**1. DEFINED TERMS**

Terms used in these Instructions to Bidders have the following meanings assigned to them. The term "Bidder" means one that submits a bid directly to the Town, as distinct from a sub-bidder, who submits a bid to a Bidder. The term "Successful Bidder" means the lowest, qualified, responsible and responsive bidder to whom the Town (based on the Town's evaluation as hereinafter provided) makes an award. The term "Contract Documents" includes the advertisement or Invitation For Bid, Instructions to Bidders, the Bid Form, the Proposed Contract Documents (including all Addenda issued before receipt of bids), Scope of Work and Related Requirements, the document titled "Berryville Public Works Renovation of Service Bay to Offices" dated 01/02/2019 consisting of twelve (12) pages (hereafter referred to as the "Plans"), Project Schedule, and any approved change order(s).

1.1 Whenever the word "Town" is used, it will mean the Town of Berryville, Virginia.

1.2 Whenever the word "Director of Public Works" is used, it will mean the Director of Public Works for the Town of Berryville or designee.

**2. BIDS**

The following provisions and conditions in filling out the bid form shall govern bidders.

2.1 Bids shall be made on the bid form with all items completed.

2.2 A bid that is qualified by the bidder by the attachment of unsolicited terms or conditions under which the bid is to be considered may be subject to rejection.

2.3 Each bid must be accompanied by a bid bond in the form of a cashier's check or checks payable to the Town of Berryville, Virginia in an amount of at least five percent of the total bid, or a bid bond in like amount, as a guarantee that if the Bid is accepted, the Bidder will execute a Contract Agreement for the work and furnish a construction performance bond in the full amount of the bid and a construction payment bond of 100 percent of the total bid, within seven (7) business days following receipt of the Notice of Award.

2.4 Before submitting a bid, the bidder shall carefully examine the Scope of Work, the Plans, Project Schedule, and other Contract Documents, and visit the site of the work in order to fully inform himself by such means as he may think necessary or desirable as to all existing conditions and limitations.

- 2.5 Each bid must be submitted in a sealed envelope marked "Renovation of Public Works Building" and delivered to the Town of Berryville, Virginia at the Town's Business Office located in the Berryville-Clarke County Government Center, 101 Chalmers Court, Suite A, Berryville, Virginia 22611, on or before the hour and date set in the bid advertisement. The sealed envelope containing the bid shall be marked on the outside to show the bidder's name, address, the title of the bid and the time and date of opening. There shall be one original (preferably signed in blue) and one copy. **There will be a public bid opening.**
- 2.6 Bids may not be withdrawn after the scheduled closing time for their receipt.

### 3. INTERPRETATION OF DOCUMENTS

It is the intent of the specifications and other Contract Documents that the Contractor furnishes all labor and materials, equipment and transportation necessary for the proper and complete execution of the work, unless specifically noted otherwise. Should a bidder find discrepancies in or omissions from the various documents, or should bidder be in doubt as to their explicit meanings, said bidder may submit to the Finance Clerk ([financeclerk@berryvilleva.gov](mailto:financeclerk@berryvilleva.gov)) a written request for an interpretation thereof. The Town will not discuss or respond to any requests or inquiries that are not in writing. Said written requests or inquiries shall be received by the Finance Clerk no later than 12:00 noon January 23, 2019. Any addenda or interpretation of the bid and/or proposed contract documents will be posted on the Town's website and emailed to each prospective bidder who has requested bid documents or has asked to be included on the list of those to receive any additional bid information. The Town will not be responsible for any other explanations or interpretations of the bid and/or proposed contract documents. Replies will be emailed and posted on the Town of Berryville website by the Finance Clerk by end of business on January 28, 2019.

### 4. QUALIFICATIONS OF BIDDERS

- 4.1 Bids will not be accepted from, nor contracts awarded to, any person, firm or corporation that is in arrears to the Town, or that is not fully qualified or able to perform the work.
- 4.2 Each bidder must satisfy the Director of Public Works and the Town as to the suitability and adequacy of his equipment, resources and as to his practical ability to perform the work set forth in these Contract Documents within the specified time.
- 4.3 Bidders may be required to submit satisfactory evidence that they have the necessary financial resources to complete the proposed work.

### 5. WITHDRAWAL OF BID

Any bidder may withdraw his bid, either personally or by written request, at any time before the scheduled closing time for receipt of the bids.

6. **AWARD OR REJECTION OF BIDS**

The contract will be awarded to the lowest fully qualified responsible bidder complying with these instructions to bidders and with the advertisement. The Town reserves the right to reject any and all bids or to waive any informalities or technicality in bids received if it appears that the best interests of the Town may thereby be served.

7. **BID BOND**

A bid bond in the amount of 5% of the total bid amount must be submitted with the bid.

8. **PERFORMANCE & PAYMENT BONDS**

The successful bidder will be required to submit Performance and Payment Bonds in the amount of 100% of the awarded contract amount.

9. **PAYMENT**

A Bond Claim waiver must be submitted satisfactorily to the Town before payment will be released.

10. **CONTRACT AGREEMENT**

The successful bidder shall execute the formal contract agreement and furnish a construction performance bond and a construction payment bond satisfactory to the Town within seven (7) business days following receipt of the Notice of Award. Failure to do so will be an adequate and just cause of annulment or cancellation of the award, and in such case, the bid bond or bid guarantee will become the property of the Town.

The Town of Berryville reserves the right to accept or reject any/all bids and to award the contract in the best interest of the Town of Berryville, Virginia.

TOWN OF BERRYVILLE, VIRGINIA

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Keith R. Dalton, Town Manager

THE TOWN OF BERRYVILLE IS ACCEPTING SEALED BIDS FOR THE RENOVATION OF  
PUBLIC WORKS BUILDING

SCOPE OF WORK AND RELATED REQUIREMENTS

A. GENERAL SCOPE OF WORK:

The Town of Berryville maintains a Public Works Facility, including an office, at 201 Tom Whitacre Circle, Berryville, VA. The Public Works Department Office, which was built circa 1989, is in need of renovation and expansion.

The Contractor shall perform demolition and construction shown on the attached Plans (including specifications and schedules) in order to renovate and expand the finished space. The Plans in question are titled "Berryville Public Works Renovation of Service Bay to Offices" dated 01/02/2019 and consist of twelve (12) pages.

**A mandatory pre-bid conference will be held at 201 Tom Whitacre Circle on January 17, 2019 at 2:00 pm.**

The Contractor shall provide all labor, materials, supplies, equipment, and tools needed to complete the work represented on the Plans in accordance with Contract Documents

The Contractor shall provide the Director of Public Works with a minimum of 5 business days of notice prior to mobilization. The Contractor shall mobilize no later than March 25, 2019, unless otherwise approved in writing by the Director of Public Works.

The Contractor shall complete all work and secure a Certificate of Occupancy by May 20, 2019.

B. CODES AND STANDARDS:

The renovated space must comply with all permit requirements and the Plans (including specifications and schedules).

C. PERMITTING:

The Town will provide the Contractor with Plans (including specifications and schedules) needed to obtain required permits. The Contractor is responsible for securing all required building permits (including plumbing, electrical, and mechanical) and is responsible for the cost thereof.

D. SITE WORK:

There is no site work required in this project.

E. INSTALLATION:

Provision and installation of all fixtures represented on the Plans shall be the responsibility of the Contractor, unless otherwise noted.

#### F. PROTECTION OF PROPERTY/PROPERTY CONDITIONS:

1. If property is damaged performing work specified or is removed for the convenience of the work, it shall be repaired or replaced at the expense of the Contractor in a manner acceptable to the Town.
2. Contractor shall notify the Town's representative of the work site having pre-existing damage before beginning the work. Failure to do so shall obligate the bidder to make repairs.
3. Contractor shall be responsible for securing all work areas to be safe.
4. Access:
  - a. Site: Contractor will be provided with a code that will open the Public Works Facility entrance gate. Contractor is responsible for limiting access to the code to supervisors. Contractor shall inform the Town immediately if the code has been lost, stolen, improperly shared, or compromised in any way. In the event the Town determines that it is in its best interest to revoke Contractor's gate access authorization, it may do so at any time without notice.
  - b. Building: Contractor will be provided a key to the door labeled as Door 2 on page D100 on the Plans. Contractor may access the building via Door 2 and the bay door for Service Bay 1 (also identified on page D100 of the Plans). Town personnel will gain access to the remainder of the Public Works Building via Door 1 and the interior door just to the left of Door 1. Contractor and Director of Public Works will coordinate work on Door 1 to ensure Town personnel access to the remainder of the building.

#### G. SAFETY:

1. The Contractor shall be responsible for the safe conduct of his/her employees and/or subcontractor(s), collectively hereafter referred to as Personnel during the execution of the work detailed herein. The Contractor shall meet or exceed the standards set for by the Occupational Safety and Health Administration (OSHA) and requirements established by the Federal, State, and local agencies. Should an unsafe condition be identified during the execution of this work, the Contractor will immediately suspend such activity until a safe method can be employed.
2. A portable toilet shall be provided by the Contractor for use by Contractor's Personnel. Said portable toilet shall be serviced per OSHA requirements and waste hauled to an authorized treatment facility.
3. The method by which the Contractor heats Service Bay 1 and the project area shall be approved by the Director of Public Works.

#### H. PERSONNEL:

1. Contractor shall be responsible for the appearance of all working Personnel assigned to the project. Personnel shall be clean and appropriately dressed at all times. Personnel must wear property identification at all times (company shirts, ID badges, etc.)
2. All Personnel of the Contractor shall be considered to be, at all times, the sole Personnel of the Contractor, under the Contractor's sole direction, and not Personnel or agent of the Town. The Contractor shall supply competent and physically capable Personnel and the Town may require the Contractor to remove any Personnel it deems careless, incompetent, insubordinate or otherwise objectionable and whose presence on Town property is not in the best interest of the Town. The Town shall not have any duty to implement or enforce such requirements.
3. Contractor shall assign an "on-duty" supervisor who speaks and reads English.
4. Contractor shall have its Personnel refrain from smoking in Town buildings.
5. Contractor shall be solely responsible for receiving all materials and equipment at site.

#### I. STORAGE OF MATERIALS:

1. Contractor shall be responsible for storing and securing of all materials and/or equipment. No materials or equipment may be stored outside of the approved staging area without written approval of the Director of Public Works.
2. The area identified on the Plans as Service Bay 1, may be utilized for storage of materials and equipment; provided that interior access to the Town's bays to the south is not blocked and allows for walking traffic. Further, as a part of this offering, the Town has provided a sketch plan of the Public Works Facility, on which the area that may be used by the Contractor for material storage, equipment storage, parking, and dumpster siting is identified. This sketch plan provides the general location of the area that may be used; however, the Contractor and the Director of Public Works will identify the area with more precision prior to the commencement of work.
3. At no time may the Contractor block access to the any part of the Public Works Building; except the area being renovated and the area identified on the Plans as Service Bay 1.

#### J. DISPOSAL OF WASTE:

1. The Contractor shall be responsible for the disposal of all waste materials, debris, and any and all excess materials, containers, etc. at an off-site location in accordance with local, state and federal regulations. Town dumpsters or trash receptacles are not to be used by the Contractor. Disposal of waste materials shall be in a proper manner in accordance with all environmental guidelines and regulations.

2. Any and all dumpsters or refuse containers provided by Contractor shall be located in an area approved by the Town and properly maintained throughout the project (See Section
3. Contractor must obtain written permission from Director of Public Works to locate any dumpster larger than ten (10) yards in capacity.

K. HOURS OF WORK:

1. The Contractor will perform all work Monday through Friday from 7:00 AM to 3:30 PM (except holidays recognized by the Town). During the anticipated contract period, there is only one "Town Holiday" not regularly recognized in the Commonwealth of Virginia. The Town will close at noon on May 3, 2019.
2. Requests for extended working hours may be made to the Director of Public Works. No such work may occur on without the written approval of the Director of Public Works.

L. WARRANTY:

The Contractor agrees that the goods furnished under any award resulting from this solicitation shall be covered by the most favorable commercial warranties the Contractor gives any customer for such goods and that the rights and remedies provided therein are in addition to and do not limit those available to the Town of Berryville by any other clause of this solicitation. **A copy of this warranty shall be furnished with the bid.** At a minimum, all work shall be guaranteed by the Contractor against defects resulting from the use of inferior materials, equipment or workmanship for one (1) year from the date of final acceptance of the entire project by the Town of Berryville in writing. The Contractor warrants that, unless otherwise specified, all materials and equipment incorporated in this solicitation and under the contract shall be new, in first class condition, and in accordance with the contract documents. The Contractor further warrants that all workmanship shall be of the highest quality and in accordance with contract documents and shall be performed by persons qualified at their respective trades. Defects discovered during the warranty period shall be corrected by the Contractor to the Town of Berryville's satisfaction.

M. DELIVERY OF MATERIALS AND EQUIPMENT:

All materials and equipment delivered to 201 Tom Whitacre Circle, Berryville, VA 22611 must be FOB. Contractor shall be represented on-site at time of delivery for material/equipment acceptance.



## TERMS AND CONDITIONS

These General Terms and Conditions are required for use in written solicitations issued by the Town for procurements.

**APPLICABLE LAWS AND COURTS:** This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth. The Contractor shall comply with all applicable federal, state and local laws, rules and regulations.

**ANTI-DISCRIMINATION:** By submitting their (bids/proposals), (bidders/offerors) certify to the Town of Berryville that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as amended, where applicable, the Virginians With Disabilities Act, the Americans With Disabilities Act and § 2.2-4311 of the Virginia Public Procurement Act (VPPA).

Employment discrimination by Contractor prohibited; required contract provisions. -- All public bodies shall include in every contract of more than \$10,000 the following provisions:

During the performance of this contract, the Contractor agrees as follows:

- a) The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
- b) The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.
- c) Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

The Contractor will include the provisions of the foregoing paragraphs a, b and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

**ETHICS IN PUBLIC CONTRACTING:** By submitting their bid, bidders certify that their bids are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other bidder, supplier, manufacturer or subcontractor in connection with their bid, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

**IMMIGRATION REFORM AND CONTROL ACT OF 1986:** By submitting their bid, bidders certify that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

**DEBARMENT STATUS:** By submitting their bid, bidders certify that they are not currently debarred by the Town of Berryville from submitting bids or proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.

**MANDATORY USE OF TOWN TERMS AND CONDITIONS FOR IFBs AND RFPs:** Modification of or additions to any portion of the Invitation for Bids may be cause for rejection of the bid; however, the Town reserves the right to decide, on a case by case basis, in its sole discretion, whether to reject such a bid as nonresponsive. As a precondition to its acceptance, the Town may, in its sole discretion, request that the bidder withdraw or modify nonresponsive portions of a bid which do not affect quality, quantity, price, or delivery. No modification of or addition to the provisions of the contract shall be effective unless reduced to writing and signed by the parties.

**BILL PAYMENT POLICY:** The Town Treasurer shall make payment in full (unless an alternate payment plan has been agreed upon) for all goods delivered or services rendered within thirty days of receipt of the bill.

No goods or services shall be deemed received until such goods are completely delivered and found acceptable by the department head. For purposes of determining whether or not payment was made in accordance with this policy, payment in full shall be considered to be made on the date the check for payment was mailed or otherwise transmitted.

When a bill submitted to the Town of Berryville is incorrect or when there is a defect or impropriety in a bill submitted, the respective department head shall notify the creditor in writing prior to the date on which payment in full is due. The notice shall contain a description of the defect or impropriety and any other additional information to enable the creditor to correct the bill. Upon receiving a corrected bill, the Town of Berryville shall make payment in full on or before the thirtieth calendar day after receipt of the corrected bill.

**To Subcontractors:** A contractor awarded a contract under this solicitation is hereby obligated:

To pay the subcontractor(s) within seven (7) days of the contractor's receipt of payment from the Town for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or

To notify the town and the subcontractor(s), in writing, of the contractor's intention to withhold payment and the reason.

**PRECEDENCE OF TERMS:** In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

**QUALIFICATIONS OF (BIDDERS/OFFERORS):** The Town may make such reasonable investigations as deemed proper and necessary to determine the ability of the (bidder/offeror) to perform the services/furnish the goods and the (bidder/offeror) shall furnish to the Town all such information and data for this purpose as may be requested. The Town reserves the right to inspect (bidder's/offeror's) physical facilities prior to award to satisfy questions regarding the (bidder's/offeror's) capabilities. The Town further reserves the right to reject any (bid/proposal) if the evidence submitted by, or investigations of, such (bidder/offeror) fails to satisfy the Town that such (bidder/offeror) is properly qualified to carry out the obligations of the contract and to provide the services and/or furnish the goods contemplated therein.

**TESTING AND INSPECTION:** The Town reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.

**ASSIGNMENT OF CONTRACT:** A contract shall not be assignable by the contractor in whole or in part without the written consent of the Town.

**CHANGES TO THE CONTRACT:** Changes can be made to the contract in any of the following ways:

The parties may agree in writing to modify the scope of the contract. An increase or decrease in the price of the contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the contract.

The Town may order changes within the general scope of the contract at any time by written notice to the contractor. Changes within the scope of the contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. The contractor shall comply with the notice upon receipt. The contractor shall be compensated for any additional costs incurred as the result of such order and shall give the Town a credit for any savings. Said compensation shall be determined by one of the following methods:

1. By mutual agreement between the parties in writing; or
2. By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the Town's right to audit the contractor's records and/or to determine the correct number of units independently; or
3. By ordering the contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the contract. The same markup shall be used for determining a decrease in price as the result of savings realized. The contractor shall present the Town with all vouchers and records of expenses incurred and savings realized. The Town shall have the right to audit the records of the contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to the Town within thirty (30) days from the date of receipt of the written order from the Town. If the parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this contract. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this contract shall excuse the contractor from promptly complying with the changes ordered by the Town or with the performance of the contract generally.

**DEFAULT:** In case of failure to deliver goods or services in accordance with the contract terms and conditions, the Town, after due oral or written notice, may procure them from other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the Town may have.

**TAXES:** Sales to the Town are normally exempt from State sales tax. State sales and use tax certificates of exemption will be issued upon request.

**USE OF BRAND NAMES:** Unless otherwise provided in this solicitation, and unless otherwise provided in the Invitation for Bid, the name of a certain brand does not restrict bidders to a specific brand, make or manufacturer's name, but conveys the general style, type, character and quality of the article desired. Any article that the Town, in its sole discretion determines to be the equal of that specified, considering quality, workmanship, economy of operation and suitability for the purpose intended shall be acceptable.

**TRANSPORTATION AND PACKAGING:** By submitting their bids, all bidders certify and warrant that the price offered for FOB destination includes only the actual freight rate costs at the lowest and best rate and is based upon the actual weight of the goods to be shipped. Except as otherwise specified herein, standard commercial packaging, packing and shipping containers shall be used.

**INSURANCE:** By signing and submitting a bid or proposal under this solicitation, the bidder or offeror certifies that if awarded the contract, it will have the following insurance coverage at the time the contract is awarded as well as any other insurance requirements laid out in the request for bid or proposal. For construction contracts, if any subcontractors are involved, the subcontractor will have workers' compensation insurance in accordance with §§ 2.2-4332 and 65.2-800 et seq. of the Code of Virginia. The bidder or offeror further certifies that the contractor and any subcontractors will maintain these insurance coverages during the entire term of the contract and that all insurance coverage will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

**MINIMUM INSURANCE COVERAGES AND LIMITS REQUIRED FOR MOST CONTRACTS:**

1. Workers' Compensation - Statutory requirements and benefits. Coverage is compulsory for employers of three or more employees, to include the employer. Contractors who fail to notify the Town of increases in the number of employees that change their workers' compensation requirements under the Code of Virginia during the course of the contract shall be in noncompliance with the contract.
2. Employer's Liability - \$100,000.
3. Commercial General Liability - \$1,000,000 per occurrence. Commercial General Liability is to include bodily injury and property damage, personal injury and advertising injury, products and completed operations coverage. The Town of Berryville, Virginia must be named as an additional insured and so endorsed on the policy.

(Note to Purchaser: When the requirement is for parking facilities and garages for motor vehicle maintenance contracts, the forgoing sentence should be changed to read: These coverages should include Garage Owner's Liability. Contracts with movers or truck transporters should also require motor carrier's liability.)

4. Automobile Liability - \$1,000,000 per occurrence. (Only used if motor vehicle is to be used in the contract.)

NOTE: In addition, various Professional Liability/Errors and Omissions coverages are required when soliciting those services as follows:

Profession/Service	Limits		
Accounting aggregate	\$1,000,000	per occurrence,	\$3,000,000
Architecture aggregate	\$2,000,000	per occurrence,	\$6,000,000
Asbestos Design, Inspection, Abatement Contractor aggregate	\$1,000,000	per occurrence,	\$3,000,000
Insurance/Risk Management aggregate	\$1,000,000	per occurrence,	\$3,000,000
Landscape/Architecture aggregate	\$1,000,000	per occurrence,	\$1,000,000
Legal aggregate	\$1,000,000	per occurrence,	\$5,000,000
Professional Engineer aggregate	\$2,000,000	per occurrence,	\$6,000,000
Surveying aggregate	\$1,000,000	per occurrence,	\$1,000,000

**DRUG-FREE WORKPLACE:** During the performance of this contract, the contractor agrees to (i) provide a drug-free workplace for the contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

For the purposes of this section, "drug-free workplace" means a site for the performance of work done in connection with a specific contract awarded to a contractor, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract.

**NONDISCRIMINATION OF CONTRACTORS:** A bidder, offeror, or contractor shall not be discriminated against in the solicitation or award of this contract because of race, religion, color, sex, national origin, age, disability, faith-based organizational status, any other basis prohibited by state law relating to discrimination in employment or because the bidder or offeror employs ex-offenders unless Town has made a written determination that employing ex-offenders on the specific contract is not in its best interest.

# PROPOSAL

## RENOVATION OF PUBLIC WORKS BUILDING

\$ \_\_\_\_\_

\_\_\_\_\_ dollars \_\_\_\_\_ cents

FIRM NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

TELEPHONE \_\_\_\_\_

FAX # \_\_\_\_\_

E-MAIL \_\_\_\_\_

\_\_\_\_\_

Authorized Representative (PLEASE PRINT OR TYPE)

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

***THIS FORM MUST BE USED FOR BID PROPOSAL***

## REFERENCES

As per the General Specifications Section, below is a list of at least three (3) client/customer references including company name, address, contact person, telephone number and length of time services provided. (Note: only list those client/customers in which a similar type of equipment/product of scope of work/service was provided.)

1. Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone #: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email: \_\_\_\_\_

Length of time services provided: \_\_\_\_\_

2. Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone #: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email: \_\_\_\_\_

Length of time services provided: \_\_\_\_\_

3. Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone #: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email: \_\_\_\_\_

Length of time services provided: \_\_\_\_\_

***THIS FORM MUST BE INCLUDED WITH BID PROPOSAL***

## **Public Works Building Office Expansion Project Schedule**

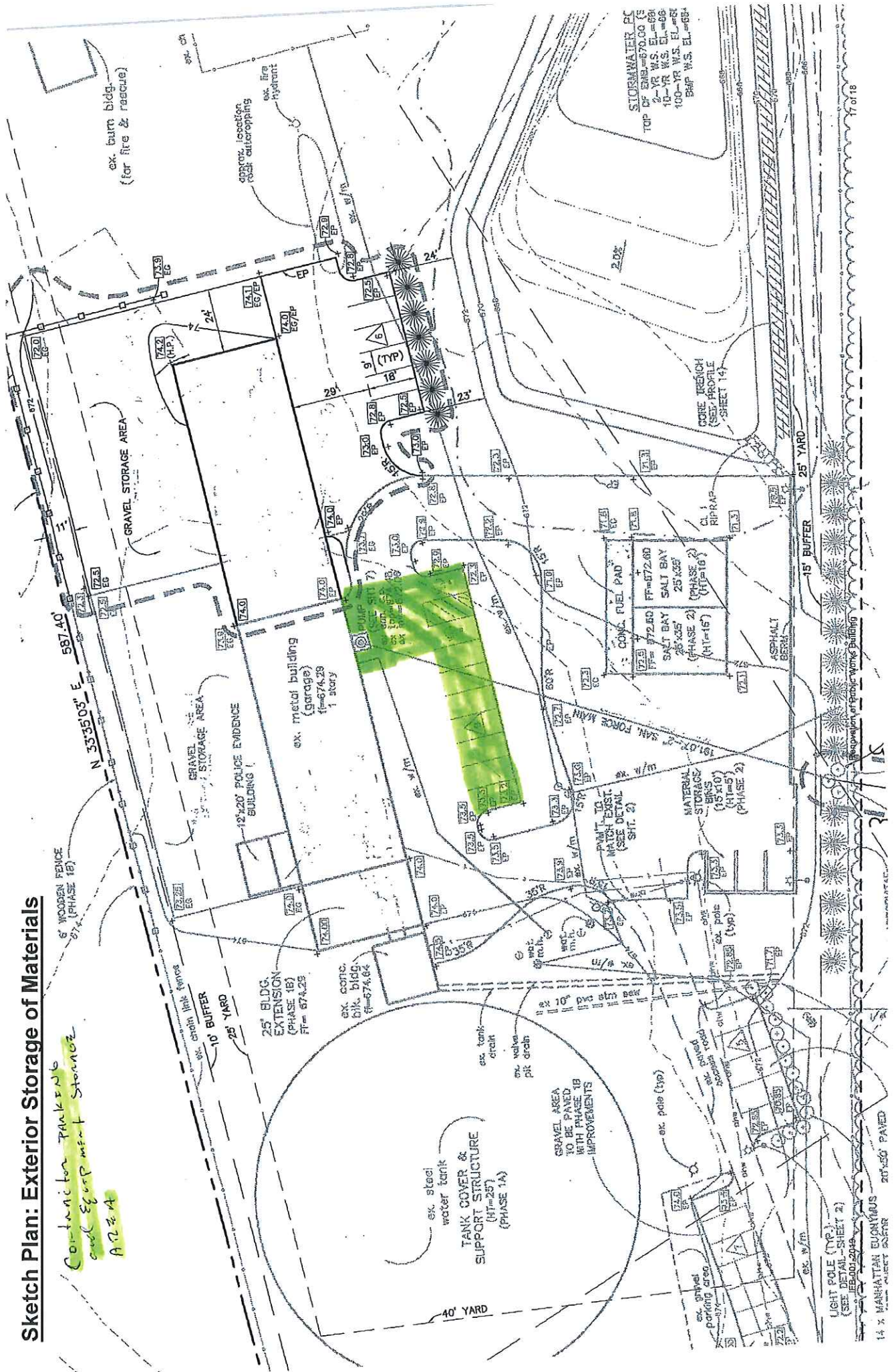
12/19/2018

Pre-bid:	1/17/2019	2:00 pm
Inquiries due:	1/23/2019	noon
Answers to inquiries due:	1/28/2019	5:00 pm
Bids due:	2/6/2019	11:00 am
Bid award:	2/13/2019	5:00 pm
Notice to proceed"	2/25/2019	5:00 pm
Contractor on site no later than:	3/25/2019	
To be completed/CO issued by:	5/20/2019	

The Town reserves the right to modify this schedule at any time.



Con-Intanitor Park 1516  
and Eggplant Stomach  
A 1234



## TOWN OF BERRYVILLE BIDDER'S CHECK LIST

**BIDS MAY NOT BE CONSIDERED** if the following documents and/or attachments are not completely filled out and submitted with your bid.

**Before sending in your bid, please make sure you have completed all of the following:**

\_\_\_\_\_ Enclose two (2) sets of the Bid form (one marked original and one copy), including all handwritten sections. Please make and retain a separate copy of this bid package for your records.

\_\_\_\_\_ Bid Form, must be complete and have a manual signature (original signature) preferably signed in blue ink.

\_\_\_\_\_ Return bid in an envelope with the bid number and name of bid printed on the front of the envelope. If Fed-Ex or UPS, please keep bid in a separate sealed envelope when placing it in their packaging.

\_\_\_\_\_ Acknowledge in the bid any and all addendums issued and manually sign each addendum sheet and submit it with your bid.

\_\_\_\_\_ Erasures or other descriptive literature, brochures and/or data must be initialed by the person signing the bid.

### FORMS

\_\_\_\_\_ Proposal

\_\_\_\_\_ Town of Berryville Vendor Registration/Update Form

\_\_\_\_\_ W-9

\_\_\_\_\_ Certificate of Insurance

\_\_\_\_\_ Bid Bond

\_\_\_\_\_ Licensure(s)

\_\_\_\_\_ References

\_\_\_\_\_ **PLEASE INITIAL**



PROJECT NOTES: Berryville Public Works

Renovation of Service Bay to Offices

Owner: Town of Berryville

Keith Dalton

101 Chalmers Court

Berryville, VA 22611

townmanager@berryvilleva.gov

(540) 955-1099

ARCHITECT OF RECORD: Leesa Mayfield Architecture

Winchester, VA 22601

leesa@leesamayfieldarchitecture.com

Call 410-575-1072

CODE NOTES:

APPLICABLE CODES:  
2012 VA REHABILITATION CODE (VRC)  
2012 VA CONSTRUCTION CODE (VCC)

JURISDICTION: CLARKE COUNTY

BUILDING CLASSIFICATION:

OCCUPANCY CLASSIFICATION: PRIMARY S-1, MIXED USE (NON-SEPARATED); B, R-3

CONSTRUCTION TYPE:  
TYPE 2B UNPROTECTED, NONCOMBUSTIBLE

FIRE SPRINKLERS: NON-SPRINKLERED

REHABILITATION CODE EVALUATION:  
WORK AREA COMPLIANCE METHOD (SEE PLAN BREAKDOWN)

CHANGE OF OCCUPANCY: FROM S-1 TO LOWER HAZARD R-3 & B AS SEPARATED; B, R-3

HEIGHT AND AREA LIMITATIONS (AS PER VRC SECTION 1012.5.2):  
MINIMUM HEIGHT: 10 FEET  
EQUAL OR LESSOR HAZARD CATEGORY: THE HEIGHT AND AREA OF THE EXISTING BUILDING SHALL BE ACCEPTABLE

OCCUPANT LOAD:  
LOCKER ROOM - SLEEPING + BATHROOMS = 190SF / 50 = 3  
OFFICE - 700 SF / 100 = 7  
TOTAL: 16

EGRESS:  
EGRESS WIDTH (SECTION 1005.3.1) INCHES = 0.2 INCH x OCCUPANT (16) = 3.2 INCH

STAIRWAYS WIDTH: N/A

EERO PROVIDED @ BUNK ROOM (R3) AS SECOND EGRESS

SPACES: ONE EXIT OR EXIT ACCESS DOORWAY:  
NOT ALLOWED PER TABLE 1015.1, NEED 2 EXITS

COMMON PATHWAY TRAVEL:  
ACTUAL: < 100 FEET

USE GROUP AND OCCUPANCY SIGNS REQUIRED. ALL EGRESS SHALL BE READILY OPERABLE FROM THE SIDE WHICH EGRESS IS TO BE MADE WITHOUT THE USE OF A KEY, KNOWLEDGE OR SPECIAL EFFORT.

ALL LOCKS AND LATCHES ARE TO BE INSTALLED ON REQUIRED EGRESS / EXIT DOORS PER 1008.1.9.

EXITS AND EXIT ACCESS DOORS SHALL BE MARKED BY AN APPROVED SIGN, VISIBLE FROM BOTH INTERIORS AND EXTERIORS.

TRAVEL PER SECTION 1011 AND PROPERLY ILLUMINATED AS PER SECTION 1008.

FUTURE STAIRWAY SHALL COMPLY WITH SECTION 1009 HANDRAILS WITH SECTION 1012 AND GUARDRAILS WITH SECTION 1013.

PROVIDE COMBINATION SMOKE AND CO2 DETECTORS, PER BUILDING INSPECTOR

ACCESSIBILITY: 1 ADA BATHROOM, ROLL-IN SHOWER KIT

TOILETS: 1 PER 50, TYP. OF BUSINESS. NO DRINKING FOUNTAIN REQUIRED PER LUNCHROOM FACILITIES.

INSULATION: R-13 @ WALLS BETWEEN STUDS @ EXT. WALLS, R-19 OR 22 BETWEEN CEILING JOISTS.

GENERAL NOTES:

- VERIFY FIELD CONDITIONS AND DIMENSIONS BEFORE COMMENCING WORK.
- DIMENSIONS TO STUD / FRAMING / BLOCK, U.N.O.
- WINDOW & DOOR DIMENSIONS UNIT SIZE ON PLANS @ OPENINGS.
- "ALTERNATES TO BE APPROVED BY OWNER."

1. WORK SHALL COMPLY WITH APPLICABLE ZONING AND BUILDING CODES, ORDINANCES, AND REGULATIONS OF THE JURISDICTION OVER THE PROJECT AND SHALL PASS MUNICIPAL INSPECTIONS REQUIRED BY SUCH AUTHORITIES.

2. THE CONTRACTOR SHALL FAMILIARIZE HIMSELF WITH THE DRAWINGS, VERIFY SITE CONDITIONS AND DESIGN DIMENSIONS BEFORE PROCEEDING WITH CONSTRUCTION. HE/SH/ SHALL NOTIFY THE ARCHITECT OF ANY DISCREPANCIES BEFORE COMMENCING WORK. VERIFY AS-BUILT CONDITIONS BEFORE EACH STAGE OF CONSTRUCTION. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROVIDING, WHEN THERE IS A DISCREPANCY, FEET-INCHES DIMENSIONING OVER RULES DECIMAL FOOT DIMENSIONS.

3. WORK SHALL BE PERFORMED IN A PROFESSIONAL MANNER AND SHALL CONFORM TO GENERALLY ACCEPTED TRADE PRACTICES.

4. THESE DRAWINGS SHALL BE READ IN CONJUNCTION WITH OTHER ASSOCIATED CONTRACT DRAWINGS AND SPECIFICATIONS.

5. THE GENERAL CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR THE MEANS, METHODS, TECHNIQUES AND PROCEDURES OF CONSTRUCTION.

6. THE GENERAL CONTRACTOR SHALL PERFORM ALL EXCAVATIONS AS SHOWN ON THE DRAWINGS. THE CONTRACTOR IS RESPONSIBLE FOR THE MATERIALS FOUND HEREIN, AS WELL AS THE REMOVAL FROM THE SITE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES AND SHALL PROVIDE MATERIALS FOR USE AS FILLED. THE CONTRACTOR SHALL ALSO PROVIDE MATERIALS AS NEEDED TO RAISE THE GRADE AS INDICATED ON THE DRAWINGS.

7. THE GENERAL CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL EXISTING UTILITIES, ERECTIONS, MEASUREMENTS OF BUILDINGS, GRADING, PAVING, WALKS AND UTILITIES.

8. SUB-CONTRACTORS SHALL COORDINATE THEIR WORK WITH THE GENERAL CONTRACTOR AND OTHER CONTRACTORS PRIOR TO INSTALLATION, WHERE A CONFLICT MAY OCCUR, SHALL BE SUBMITTED TO THE ARCHITECT FOR APPROVAL.

9. GENERAL CONTRACTOR TO PROVIDE FLASHING INSTALLED IN PLACES NECESSARY TO PREVENT ENTRY OF WATER AND PROVIDE WEATHER-TIGHTNESS, CALLING SHALL BE INSTALLED AS REQUIRED AND AS PER MANUFACTURER'S RECOMMENDATION.

10. THE ELECTRICAL CONTRACTOR SHALL PROVIDE REQUIRED DOCUMENTATION AND OBTAIN A PERMIT FOR ELECTRICAL WORK.

11. THE MECHANICAL CONTRACTOR SHALL PROVIDE REQUIRED DOCUMENTATION AND OBTAIN A PERMIT FOR MECHANICAL AND PLUMBING WORK.

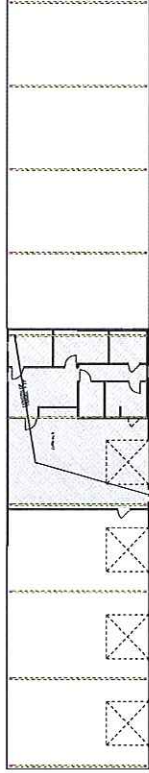
12. THE GENERAL CONTRACTOR SHALL PROVIDE A FULL YEAR WARRANTY ON ALL WORKMANSHIP TO THE OWNER AT THE CLOSE OF THE PROJECT CONSTRUCTION. WHERE WARRANTIES OR GUARANTEES OF LONGER TERMS ARE SPECIFICALLY CALLED FOR, OR FREELY EXTENDED BY THE MANUFACTURER, THEY SHALL BE PROVIDED BY THE CONTRACTOR AT NO COST TO THE OWNER.

# Berryville Public Works

## Renovation of Service Bay to Offices

Town of Berryville  
201 Tom Whitacre Circle  
Berryville, VA 22611

SHEET INDEX	
ID	NAME
00	COVER SHEET
0100	EXISTING / RENOVATION PLAN
A101	PROPOSED PLAN
A102	SECT. ELEVATIONS & DETAILS
M101	MECHANICAL PLAN
M102	MECHANICAL SCHEDULES & DETAILS
E1	ELECTRICAL PLAN
E2	ELECTRICAL SCHEDULES
P101	PLUMBING PLAN
P102	PLUMBING SCHEDULES & DETAILS
P103	PLUMBING WATER & GAS PLAN
P104	PLUMBING DETAILS



1 KEY PLAN  
SCALE: 1/8\"/>



PERMIT SET

CS

COVER SHEET

SHEET TITLE

PROJECT NO. 099

DATE 1/2/2019

NAME

DATE

DESCRIPTION

LEESA MAYFIELD  
ARCHITECTURE  
www.leesamayfieldarchitecture.com  
Winchester, VA 22601 410.575.1072

Berryville Public Works  
Town of Berryville, Virginia  
201 Tom Whitacre Circle  
Berryville, VA 22611  
COMFORT DESIGN, INC.  
http://www.comfordesigninc.net  
Winchester, VA 22601 (540) 665-2846



PERMIT SET

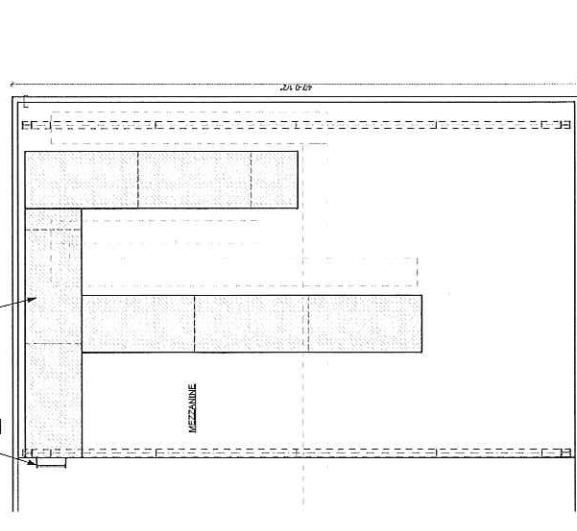


FINISH SCHEDULE									
ROOM ID	ROOM NAME	FLOOR	N	S	W	E	W	E	NOTES
101	LUNCH ROOM	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
102	BLANK ROOM	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
103	OFFICE 1	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
104	OFFICE 2	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
105	HALL	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
106	LOCKER ROOM	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
107	BATH ROOM	LVT	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL
108	ENTRY/STATION	CONG	GWB1	GWB1	GWB1	GWB1	GWB1	GWB1	REPAIR AND PATCH EXISTING WALL

FINISH KEY									
CODE	MATERIAL	MANUFACTURER	PRODUCT	DESCRIPTION	COLOR	DIMENSION	NOTES		
LVT	LUXURY VINYL TILE	KARDECAN	OPUS	EXISTING	NEBO	18"X18"	REPAIR AND PATCH EXISTING WALL		
GWB1	GYPSUM WALLBOARD	EXISTING					REPAIR AND PATCH EXISTING WALL		
P1	ACRYLIC PAINT	LEESAMAYFIELD	REAL CLASSIC	2111-40		10"X4"	REPAIR AND PATCH EXISTING WALL		
P2	ACRYLIC PAINT	BENJAMIN MOORE	REAL CLASSIC	2111-40			REPAIR AND PATCH EXISTING WALL		
P3	ACRYLIC PAINT	BENJAMIN MOORE	REAL CLASSIC	2111-40			REPAIR AND PATCH EXISTING WALL		
CONG	CONCRETE TO REMAIN					4'10" X 10"	REPAIR AND PATCH EXISTING WALL		

WINDOW SCHEDULE						
ID	MANUFACTURER	MODEL	SIZE (H x W)	TYPE	MATERIAL	NOTES
1	AMERICAN	90-100	24"	GLAZED	WALL GLAZ	PROVIDE SCREEN

NOTE: SEE DETAIL A101 FOR WINDOW ACCESS TO MECHANICAL. SEE M01.



2 MEZZANINE LEVEL  
SCALE: 1/8" = 1'-0"

DOOR SCHEDULE									
ID	TYPE	W	H	MATL	FRM	R.O.	H.W. SET	NOTES	
101	EXTERIOR	3'	8'-0"	HOLLOW METAL	2-00"	6'-0"	KEY-1		
102	EXTERIOR	3'	8'-0"	HOLLOW METAL	2-00"	6'-0"	KEY-1		
103	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		
104	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		
105	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		
106	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		
107	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		
108	INTERIOR	3'	8'-0"	PARTICLE CORE	0-30"	6'-0"	KEY-2		

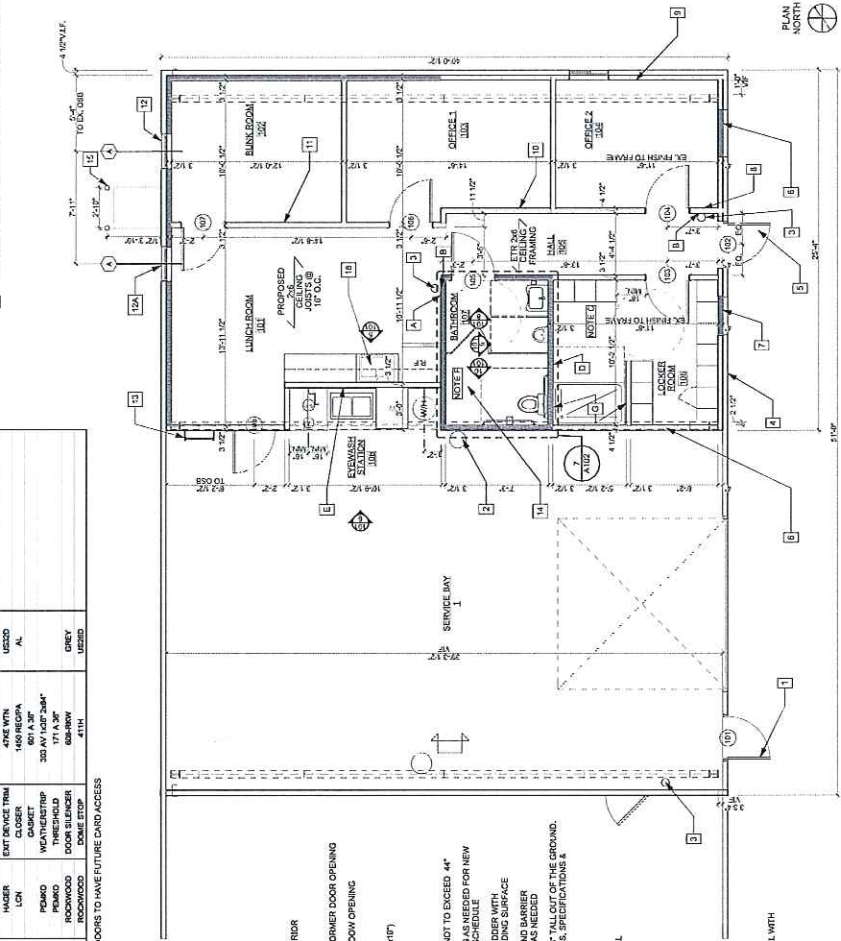
DOOR SCHEDULE (SEE CLUTS # 100000) AVAILABLE AT PRECISION HARDWARE, 4510 Davis Ct., Suite 105, Suffolk, VA 23066. (757) 468-0000  
INTERIOR DOORS: GLASS WOOD DOORS - PRIME HARDWARE PARTICLE CORE WOOD DOORS W/ WOOD FRAMES (JAMES ONLY)  
EXTERIOR DOORS: HOLLOW METAL WITH METAL FRAMES

HARDWARE KEY									
CODE	MANUFACTURER	DESCRIPTION	PRODUCT	FINISH	NOTES				
KEY-1	KEY-1	LOCKSET	355 VTN MK	USED	COORDINATE KEY SYSTEM W/ OWNER				
KEY-2	KEY-2	LOCKSET	355 VTN MK	USED	COORDINATE KEY SYSTEM W/ OWNER				
PRIVACY	HAGER	PRIVACY SET	355 VTN MK	USED	COORDINATE KEY SYSTEM W/ OWNER				
INTERIOR DOORS	HAGER	PRIVACY SET	355 VTN MK	USED	COORDINATE KEY SYSTEM W/ OWNER				
EXTERIOR DOORS	HAGER	PRIVACY SET	355 VTN MK	USED	COORDINATE KEY SYSTEM W/ OWNER				

NOTE: EXTERIOR DOORS TO HAVE FUTURE CARD ACCESS

GENERAL NOTES:  
1. REPAIR AND PATCH WALLS, FLOORS AND EXISTING TO REMAIN  
2. CONFIRM ALL DIMENSIONS IN FIELD. REVIEW ALL DISCREPANCIES WITH  
3. VERIFY ALL DIMENSIONS FOR FUNCTION. IN BAY  
4. 1/8" TO SPRING LINE OF DOOR  
5. PROVIDE 1/4" MIN. BETWEEN CEILING JOISTS, TYP.  
BLUMING FIXTURES:  
- TO BE SPECIFIED BY COMFORT DESIGNS  
APPLIANCES:  
- OWNER PROVIDED  
BLOCKING KEY:  
PROVIDE BLOCKING AS NEEDED IN FOLLOWING AREAS,  
SEE KEY TO PLAN (M01)  
A - \*TY POINT. SEE MANUFACTURER SPEC. (OWNER PROVIDED)  
B - \*FIRE EXTINGUISHER  
C - \*BLOCKING ALL AROUND THE ROOM FOR LOCKERS TO BE  
D - \*TOWEL ROOMS. 1ST AT 48" MAX HEIGHT, 2ND AT 70"  
(OWNER PROVIDED)  
E - \*SHELF MOUNT ABOVE SINK, HEIGHT: 54" ABOVE F.F.  
F - \*GRAB BARS, HORIZONTAL, TOILET PAPER HOLDER, SOAP  
DISPENSER AND PAPER TOWEL HOLDER. SEE ELEVATIONS AND  
G - \*SEE MANUFACTURER RECOMMENDATION FOR SHOWER BLOCKING

1. REPAIR AND PATCH WALLS, FLOORS AND EXISTING TO REMAIN  
2. CONFIRM ALL DIMENSIONS IN FIELD. REVIEW ALL DISCREPANCIES WITH  
3. VERIFY ALL DIMENSIONS FOR FUNCTION. IN BAY  
4. 1/8" TO SPRING LINE OF DOOR  
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DISPENSER AND PAPER TOWEL HOLDER. SEE ELEVATIONS AND  
G - \*SEE MANUFACTURER RECOMMENDATION FOR SHOWER BLOCKING



1 MAIN LEVEL  
SCALE: 1/8" = 1'-0"

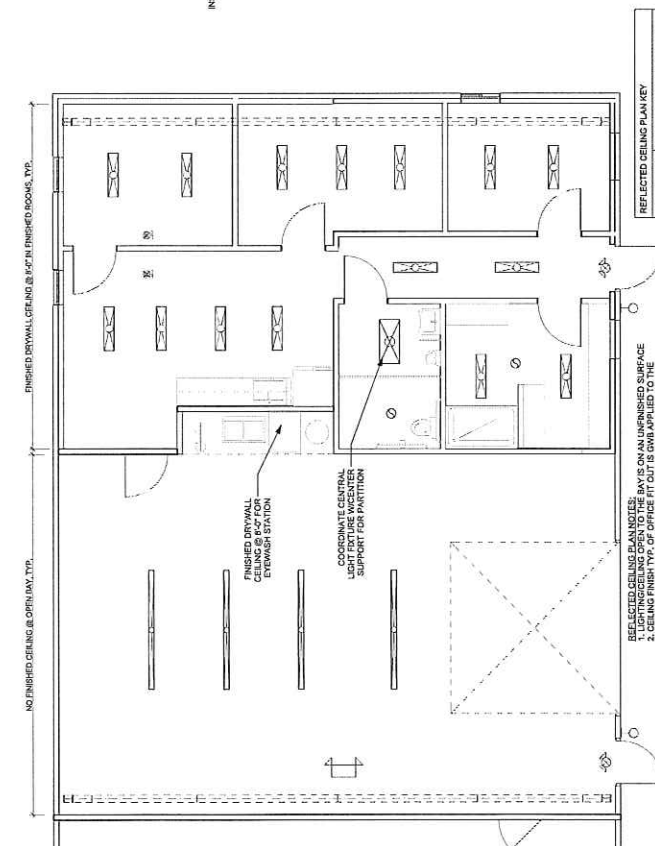
LEESA MAYFIELD ARCHITECTURE

**COMFORT DESIGN, INC.**  
201 Tom Whitacre Circle  
Berryville, VA 22611  
Winchester, VA 22601 410.235.1072  
http://www.comfordesigninc.net/

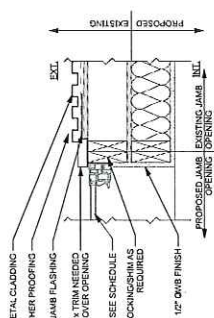
**LEESA MAYFIELD ARCHITECTURE**  
201 Tom Whitacre Circle  
Berryville, VA 22611  
Winchester, VA 22601 410.235.1072  
http://www.leesamayfieldarchitecture.com

**PROPOSED PLAN**  
SHEET TITLE  
PROJECT NO. 099  
DATE 12/2/2019

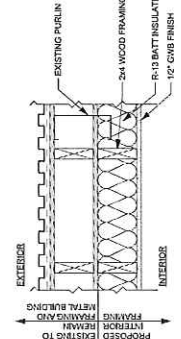
**A101**



1 MAIN LEVEL REFLECTED CEILING PLAN  
SCALE 1/8" = 1'-0"



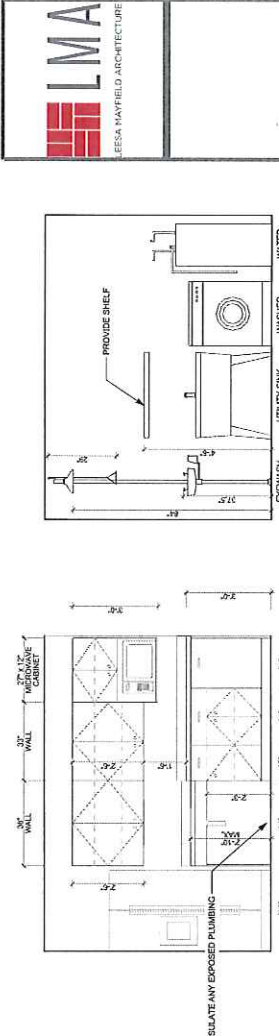
2 WINDOW TRIM  
SCALE 1/8" = 1'-0"



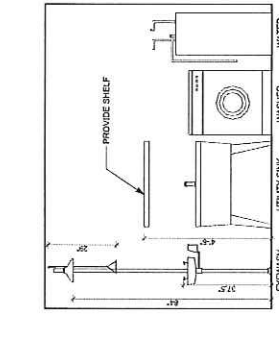
3 EXTERIOR WALL TYPE  
SCALE 1/8" = 1'-0"



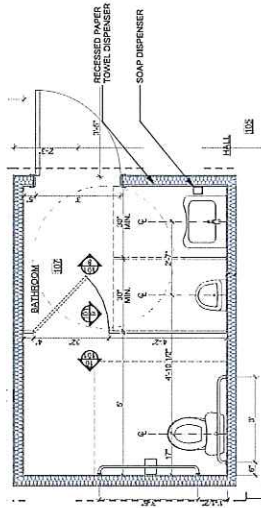
4 SHOWER THRESHOLD DETAIL  
SCALE 3/4" = 1'-0"



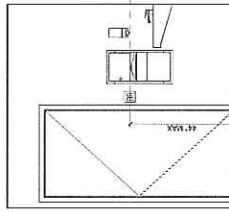
5 LUNCH ROOM  
SCALE 1/8" = 1'-0"



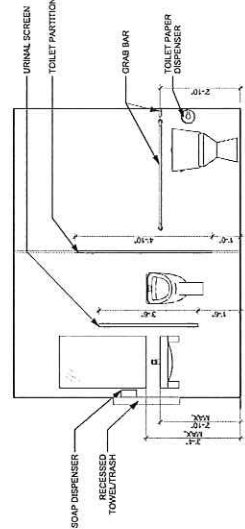
6 EYE WASH STATION  
SCALE 1/8" = 1'-0"



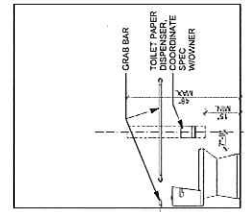
7 ENLARGED BATHROOM PLAN  
SCALE 1/8" = 1'-0"



8 BATH ELEVATION A  
SCALE 1/8" = 1'-0"



9 BATH ELEVATION B  
SCALE 1/8" = 1'-0"



10 BATH ELEVATION C  
SCALE 1/8" = 1'-0"



**COMFORT DESIGN, INC.**  
 201 Tom Whitacre Circle  
 Berryville, VA 22611  
 Winchester, VA 22601 (540) 655-2846  
 www.comfordesigninc.com  
 http://www.comfordesigninc.com

PROJECT NO.	089
DATE	1/2/2019
SHEET TITLE	RCP, ELEVATIONS, & DETAILS
MARK	
DATE	
DESCRIPTION	

A102

PERMIT SET

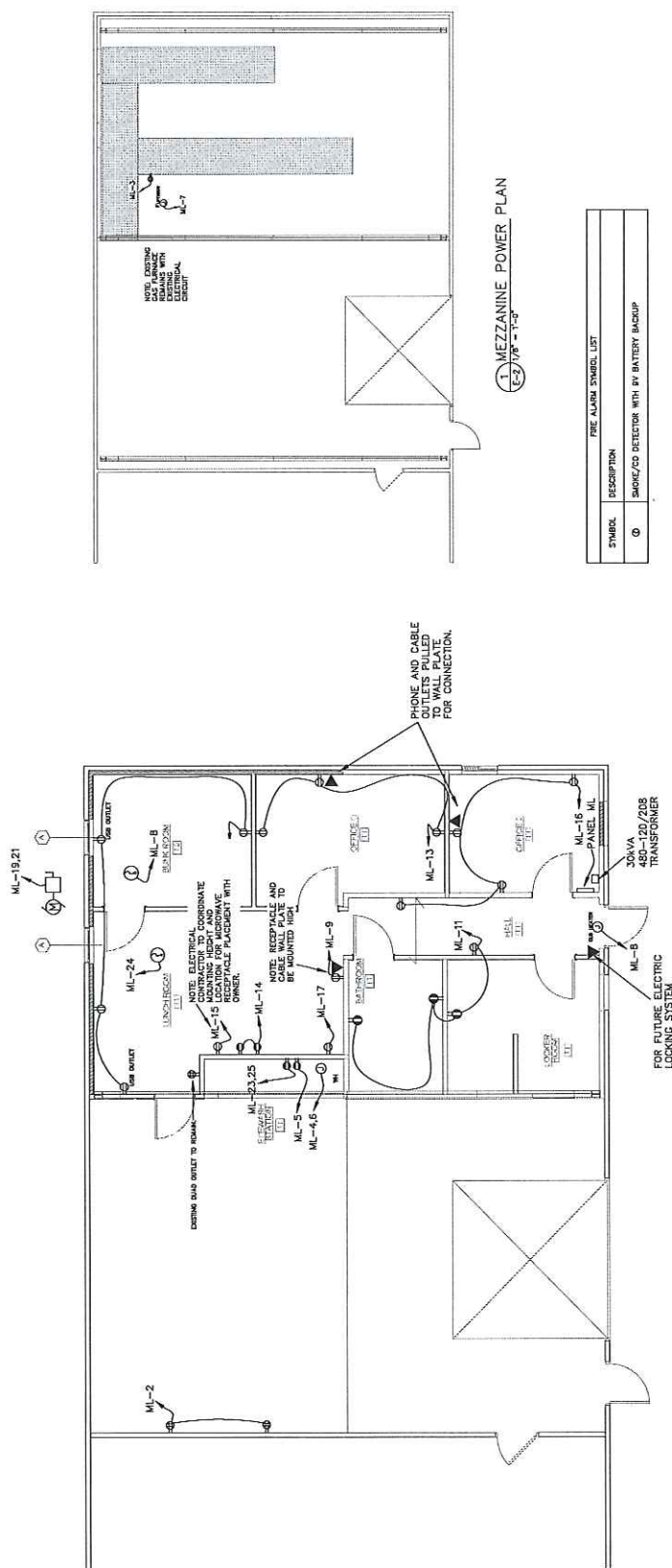










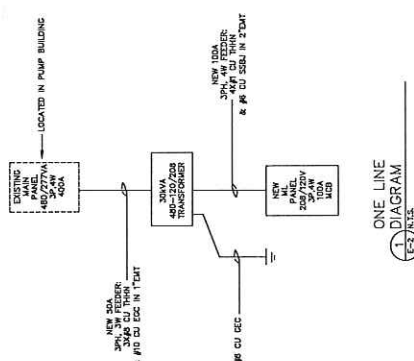


2 POWER PLAN  
E-2 1/8" - 1'-0"

[illegible]

SYMBOL	DESCRIPTION	POWER SYMBOL LIST
⊕	DUPLEX RECEPTACLE	
⊖	DUPLEX RECEPTACLE, NO IDENTIFIED WIRING/NO IDENTIFIED WIRING	
⊙	DATA RECEPTACLE, NO IDENTIFIED WIRING/NO IDENTIFIED WIRING	
⊙	DATA RECEPTACLE, NO IDENTIFIED WIRING/NO IDENTIFIED WIRING	
⊕	CEILING MOUNTED RECEPTACLE	
⊖	CEILING MOUNTED RECEPTACLE	
⊙	ANTENNA BOX EQUIPMENT CONNECTION	
⊙	CEILING MOUNTED ANTENNA BOX	
⊙	ANTENNA BOX, NO DISCONNECT FOR EQUIPMENT CONNECTION	
⊙	ANTENNA BOX, NO DISCONNECT FOR EQUIPMENT CONNECTION	
⊙	NOSS DISCONNECT SWITCH AND ANTENNA CONNECTION	
⊙	NOSS DISCONNECT SWITCH AND ANTENNA CONNECTION	
⊙	NOSS DISCONNECT AND ANTENNA RECEPTACLE CONNECTION	
⊙	ANTENNA CONNECTION, EQUIPMENT AND PERSONNEL (PTT)	

LOW VOLTAGE SYMBOL LIST	
SYMBOL	DESCRIPTION
◀	LOW VOLTAGE OUTLET, SINGLE GANG BOX WITH 3/4" ENT STUB (WITH BULL STRAP) TO ACCESSIBLE CEILING SPACE



ONE LINE  
DIAGRAM







LEESEA MAYFIELD ARCHITECTURE

LEESEA MAYFIELD ARCHITECTURE  
201 Tom Whitaker Circle  
Berryville, VA 22611  
Berryville, VA 22601 410.375.1072  
Winchester, VA 22601 655-2846  
http://www.comfordesigninc.net/

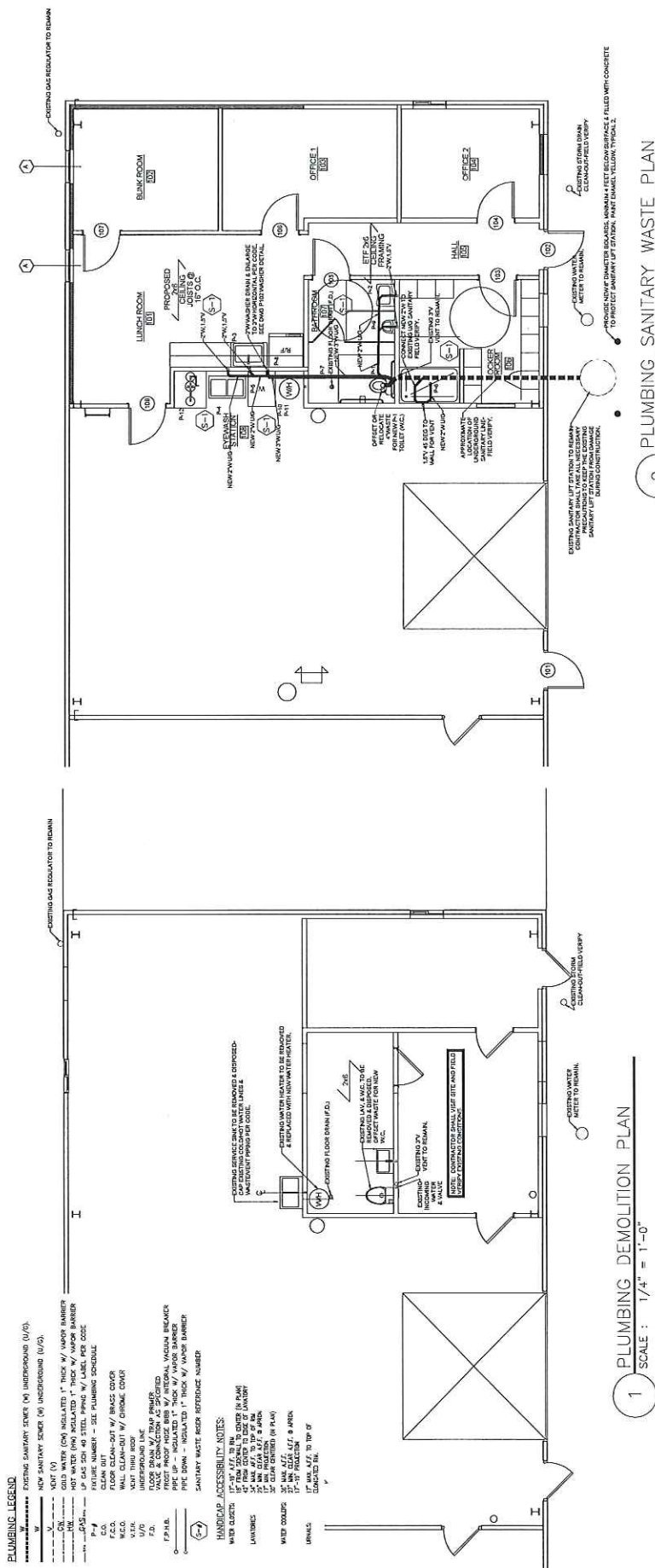
COMFORT DESIGN, INC.

PROJECT NO: 099  
DATE: 1/2/2019  
SHEET TITLE: PLUMBING PLAN

SCALE: 1" = 1'-0"

P101

SHEET 1 OF 3



1

PLUMBING DEMOLITION PLAN

SCALE: 1/4" = 1'-0"

2

PLUMBING SANITARY WASTE PLAN


SCALE: 1/4" = 1'-0"

MARK	DESCRIPTION	MINIMUM CONNECTIONS INCHES	REMARKS
P-1	WATER CLOSET - HINDCAP	1/2	ELONGATED BOWL
P-2	WALL HUNG LAVATORY-HANDICAP	1/2	1/2" W/ TEMPERING VALVE
P-3	BREAK ROOM SINK	1/2	2" W/ TEMPERING VALVE
P-4	NEW DOUBLE BOWL SERVICE SINK	1/2	2" W/ TEMPERING VALVE
P-5	WASHER CONNECTIONS	3/4	2" W/ TEMPERING VALVE
P-6	HANDICAP SHOWER/ENCLOSURE	1/2	2" W/ TEMPERING VALVE
P-7	FLOOR DRAIN W/ TRAP SEALER	1/2	2" W/ TEMPERING VALVE
P-8	REFRIGERATOR ICE BOX/VALVE	1/2	2" W/ TEMPERING VALVE
P-9	URINAL (ADA)	3/4	2" W/ TEMPERING VALVE
P-10	50 GALLON ELECTRIC WATER HEATER	3/4	2" W/ TEMPERING VALVE
P-11	HOT WATER EXPANSION TANK	1/2	2" W/ TEMPERING VALVE
P-12	COMBINATION SHOWER/PEWSEH	1/2	2" W/ TEMPERING VALVE

PLUMBING NOTES:

- ALL FIXTURES SHALL BE WHITE UNLESS NOTED OTHERWISE. PROVIDE COLORADO SHUTTER VALVES AS SHOWN AND COORDINATE WITH ELECTRICAL SUBCONTRACTOR ON CIRCUITS & WALL SWITCH.
- PERMITS: CONTRACTOR SHALL OBTAIN AND PAY FOR ALL PERMITS. PROVIDE 1/2" GAS PIPING PER INTERNATIONAL FUEL GAS CODE OF VIRGINIA.
- ALL INTERIOR HOT AND COLD WATER LINES SHALL BE TYPE L COPPER AND INSULATED. HOT WATER LINES AND EXPOSED DRAINS SHALL BE INSULATED W/ WHITE PLASTIC JACKET AND IN WALLS. PROVIDE 1/2" GAS PIPING AS SHOWN AND PER CODE. COORDINATE WITH OWNER AND GAS SUPPLIER ON LOCATION OF NEW LP GAS TANK, UNDERGROUND LINE AND REGULATOR.
- CONTRACTOR SHALL PROVIDE ALL NECESSARY FITTINGS, VALVES TO MAKE A COMPLETE AND OPERATING SYSTEM. ALL PIPING SHALL BE RUN INSIDE WALLS, ABOVE CEILING OR EXPOSED AT MAXIMUM HEIGHT UNLESS SHOWN OTHERWISE. ALL PIPE PENETRATIONS OF FLOOR, CEILING AND WALLS SHALL HAVE PROPERLY FLASHED AND GAPPED ROOF DRAINAGE AND WASTE PIPING SHALL BE CAST IN OR ON INSULATED PVC TYPICAL.
- CONTRACTOR SHALL COORDINATE CONNECTION OF LP GAS, WATER AND SEWER SYSTEMS W/ GENERAL CONTRACTOR, OWNER, AND ARCHITECT. CONTRACTOR SHALL COORDINATE SHUTDOWN OF UTILITY SYSTEMS W/ LOCAL UTILITY COMPANY AND OWNER PRIOR TO MAKING FINAL CONNECTIONS TO LP GAS, WATER AND SEWER MAINS.





NOT-TO-SCALE

[illegible][illegible]

# Attachment 7

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## FINANCE AND ADMINISTRATION STAFF REPORT

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**TO:** TOWN COUNCIL  
**FROM:** DESIREE MORELAND, TREASURER  
**SUBJECT:** MONTHLY REPORTS  
**DATE:** 1/3/2019  
**CC:** KEITH DALTON, TOWN MANAGER

---

### **A/P Check Listing**

Checks issued in December 2018.

### **Bank of America/P-Card Statement**

November 2018 P-Card Purchases that were paid on December 25, 2018.



## A/P Check Listing

Vendor Range - 4IMPRINT, INC.' - 'ZENON ENVIRONMENTAL CORPORATION

Date From - 12/1/2018 Date To - 12/31/2018

Town of Berryville  
01/03/2019 09:37 AM

Page: 1 of 3

Check Number	Bank	Vendor	Date	Amount
5176	1	ALLEN MICHAEL D 3602	12/06/2018	\$30.15
5177	1	ANDERSON'S NURSERY & GARDEN CENTER	12/06/2018	\$275.00
5178	1	BACON JESSE C 4161	12/06/2018	\$34.30
5179	1	BOSWORTH SARAH JEAN-TAYLOR 3643	12/06/2018	\$13.52
5180	1	Bureau for Child Support Enforcement	12/06/2018	\$875.00
5181	1	CHAPMAN JUILEE CHRISTINA 3148	12/06/2018	\$37.56
5182	1	Douglas A. Shaffer	12/06/2018	\$75.00
5183	1	FASCELLI MICHELE 2164	12/06/2018	\$331.07
5184	1	FISHER JOHN R 1179	12/06/2018	\$27.41
5185	1	GILLELAND JASON D 6860	12/06/2018	\$25.34
5186	1	GRAY FRANCES I 5267	12/06/2018	\$26.50
5187	1	H. Allen Kitselman	12/06/2018	\$75.00
5188	1	Herbert L. Beskin, Trustee	12/06/2018	\$115.00
5189	1	JACKSON REUBEN THOMAS III 5870	12/06/2018	\$49.67
5190	1	JONES JEREMY WADE 2802	12/06/2018	\$27.88
5191	1	Keith Dalton	12/06/2018	\$50.00
5192	1	Merritt's Sanitation	12/06/2018	\$485.00
5193	1	Minnesota Life Insurance Co.	12/06/2018	\$184.02
5194	1	Nationwide Retirement Solutions	12/06/2018	\$625.00
5195	1	OPA N T INC 5117	12/06/2018	\$27.63
5196	1	OTTOBRE RANDAL C 1913	12/06/2018	\$100.82
5197	1	PAYNE JOAN B 3488	12/06/2018	\$13.13
5198	1	ROLLISON ANTHONY M 6008	12/06/2018	\$128.21
5199	1	SANTORINI GRILL	12/06/2018	\$302.40
5200	1	SHOUP LAURA E 6898	12/06/2018	\$28.32
5201	1	SINGH AMANDEEP 3372	12/06/2018	\$459.16
5202	1	TASHA AVON DREW	12/06/2018	\$199.00
5203	1	TOWNSEND DONALD PETER II 2287	12/06/2018	\$37.58
5204	1	USB LEASING LT 6912	12/06/2018	\$48.43
5205	1	ACAR LEASING LTD 5694	12/13/2018	\$27.97

## A/P Check Listing

Vendor Range - 4IMPRINT, INC.' - 'ZENON ENVIRONMENTAL CORPORATION

Date From - 12/1/2018 Date To - 12/31/2018

Town of Berryville  
01/03/2019 09:37 AM

Page: 2 of 3

Check Number	Bank	Vendor	Date	Amount
5206	1	Berryville Main Street	12/13/2018	\$5,000.00
5207	1	Brenda Mason	12/13/2018	\$10.00
5208	1	BROWN DAVID LEE 4296	12/13/2018	\$25.00
5209	1	CENTRIC BUSINESS SYSTEMS INC	12/13/2018	\$58.00
5210	1	FEAGANS ROBERT E III 4989	12/13/2018	\$9.20
5211	1	Hall, Monahan, Engle, Mahan & Mitchell	12/13/2018	\$3,602.50
5212	1	Hope & Finn Thoresen	12/13/2018	\$176.98
5213	1	Michelle M. Jones	12/13/2018	\$1,207.50
5214	1	SKYVIEW TREE EXPERTS, LLC	12/13/2018	\$1,100.00
5215	1	SMITH JEFFREY WALKER 6781	12/13/2018	\$51.08
5216	1	SUTPHIN FRED W 6052	12/13/2018	\$8.15
5217	1	THE POLICE AND SHERIFFS PRESS	12/13/2018	\$17.49
5218	1	Treasurer of Frederick County	12/13/2018	\$5,434.92
5219	1	TSHIBUNGU MARIELLE 7195	12/13/2018	\$29.64
5220	1	USPS	12/13/2018	\$397.62
5221	1	VUPS	12/13/2018	\$53.55
5222	1	Waterloo Electric Service, LLC	12/13/2018	\$1,012.17
5223	1	ALLDER BRUCE E 4892	12/20/2018	\$9.19
5224	1	ALLDER BRUCE ELLIOTT 3206	12/20/2018	\$27.78
5225	1	AM Liner East, Inc.	12/20/2018	\$47,040.00
5226	1	American Water Works Association	12/20/2018	\$330.00
5227	1	BEAULIER JAMES P 4316	12/20/2018	\$26.63
5228	1	BRACKEN-PENLEY KAREN C 3582	12/20/2018	\$28.42
5229	1	CIE INTERNATIONAL LLC 4484	12/20/2018	\$39.06
5230	1	Daly	12/20/2018	\$21,667.50
5231	1	GODHALD NJOROGÉ	12/20/2018	\$154.20
5232	1	HAYMAN MARK L & PATRICIA A 171	12/20/2018	\$356.25
5233	1	LAWSON HAROLD D 6676	12/20/2018	\$34.17
5234	1	LUBOLD JOSHUA LEE 2804	12/20/2018	\$27.37
5235	1	MOSELEY SHARON V 5953	12/20/2018	\$27.26

## A/P Check Listing

Vendor Range - 4IMPRINT, INC.' - 'ZENON ENVIRONMENTAL CORPORATION

Date From - 12/1/2018 Date To - 12/31/2018

Town of Berryville  
01/03/2019 09:37 AM

Page: 3 of 3

Check Number	Bank	Vendor	Date	Amount
5236	1	Nationwide Retirement Solutions	12/20/2018	\$625.00
5237	1	RAMSAY ANDREW KNOX & NANCY COLLEEN 6332	12/20/2018	\$4.75
5238	1	SISK CARRIE REBECCA 2430	12/20/2018	\$14.37
5239	1	Southern Software, Inc.	12/20/2018	\$250.00
5240	1	STACY MICHELLE MILLER	12/20/2018	\$179.60
5241	1	TINTAYA SAMUEL JAMES 5204	12/20/2018	\$123.64
5242	1	Virasec, LLC	12/20/2018	\$2,034.36
5243	1	Bureau for Child Support Enforcement	12/27/2018	\$875.00
5244	1	Carroll Construction Co.	12/27/2018	\$487.50
5245	1	COON JANICE C 1945	12/27/2018	\$36.64
5246	1	DAVIDSON RICHARD DENNIS	12/27/2018	\$32.50
5247	1	GRIMM ROBERT S JR 4376	12/27/2018	\$37.71
5248	1	Lewin Asphalt, Inc	12/27/2018	\$953.44
5249	1	Minnesota Life Insurance Co.	12/27/2018	\$215.22
5250	1	PENNONI ASSOCIATES INC	12/27/2018	\$4,914.51
5251	1	PENNONI ASSOCIATES INC	12/27/2018	\$11,994.30
5252	1	The Hall Company	12/27/2018	\$155.61
5253	1	TRACY L CULL	12/27/2018	\$178.00
5254	1	USPS	12/27/2018	\$787.25
79		Checks Totaling -		\$116,596.10

### Totals By Fund

	Checks	Voids	Total
100	\$56,240.07		\$56,240.07
501	\$4,361.39		\$4,361.39
502	\$55,994.64		\$55,994.64
Totals:	\$116,596.10		\$116,596.10



BERRYVILLE TOWN OF  
DESIRÉE MORELAND  
XXXX-XXXX-XXXX

November 01, 2018 - November 30, 2018

## Company Statement

## Purchasing Card

Account Information	Payment Information	Account Summary
<b>Mail Billing Inquiries to:</b> BANKCARD CENTER PO BOX 982238 EL PASO, TX 79998-2238	Statement Date ..... 11/30/18	Previous Balance ..... \$77,354.19
<b>Customer Service:</b> 1.888.449.2273 24 Hours	<b>Payment Due Date</b> ..... <b>12/25/18</b>	Payments ..... -\$77,354.19
<b>TTY Hearing Impaired:</b> 1.800.222.7365 24 Hours	Days in Billing Cycle ..... 30	Credits ..... -\$344.04
<b>Outside the U.S.:</b> 1.509.353.6656 24 Hours	Credit Limit ..... \$500,000	Cash ..... \$0.00
<b>For Lost or Stolen Card:</b> 1.888.449.2273 24 Hours	Cash Limit ..... \$0	Purchases ..... \$68,539.12
	<b>Total Payment Due</b> ..... <b>\$68,195.08</b>	Other Debits ..... \$0.00
		Overlimit Fee ..... \$0.00
		Late Payment Fee ..... \$0.00
		Cash Fees ..... \$0.00
		Other Fees ..... \$0.00
		Finance Charge ..... \$0.00
		Current Balance ..... \$68,195.08

### Important Messages

Please do not send payment. Your automatic payment is scheduled to be credited to this account on 12/24/18.

### Cardholder Activity Summary

Account Number	Credits	Cash	Purchases and Other Debits	Total Activity
<b>Credit Limit</b>				
<b>BOOR, RICK</b>				
XXXX-XXXX-XXXX-				
15,000	0.00	0.00	10,562.20	10,562.20
<b>BOOTH, KEVIN</b>				
XXXX-XXXX-XXXX-				
1,000	0.00	0.00	528.32	528.32

7735419 6819508 6819508 4715291201837237



BANK OF AMERICA  
PO BOX 15731  
WILMINGTON, DE 19886-5731



BERRYVILLE TOWN OF  
DESIRÉE MORELAND  
STE A  
101 CHALMERS CT  
BERRYVILLE, VA 22611-1387

\*\*\*N0017539

Account Number: XXXX-XXXX-XXXX-  
November 01, 2018 - November 30, 2018

**Total Payment Due** ..... **\$68,195.08**  
**Payment Due Date** ..... **12/25/18**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.  
Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to:  
BANK OF AMERICA

1549990011100051201837237



**Posting payments:** Payments received by mail at the remittance address shown on the Payment Coupon portion of the face of this statement on a banking day will be posted to your account on the day received. If we receive your mailed payment on a non-banking day, we will post it to your account on the next banking day. There may be a delay of up to 5 banking days in posting payments made at a location other than the mailing address listed on the front of your payment coupon.

**Service for the hearing impaired (TTY/TDD):** Contact our service for the hearing-impaired at 1.800.222.7365.

**Telephone monitoring:** For the purposes of monitoring and improving the quality of service, Bank's supervisory personnel may listen to and/or record telephone calls between Bank employees and any person acting on Company's behalf.

**Disclosure:** We may furnish to your employer information concerning your use of your account. To read more about our information disclosure, please visit [www.bankofamerica.com/corporatecarddisclosure](http://www.bankofamerica.com/corporatecarddisclosure) or call the customer service number listed on your statement to request a copy.

**In case of errors or questions about your bill:** Errors or questions about your bill must be received in writing no later than 60 days after we sent you the first statement on which the error or problem appeared. Please mail this information to BANKCARD CENTER, PO BOX 982238, EL PASO, TX 79998-2238. Your letter must include the following information:

- The company name, cardholder name and account number in question.
- The dollar amount of the suspected error.
- A written description of the error and why you believe there is an error. If you need more information, describe the item you are unsure about.

Customer Service:	For questions regarding transactions, general assistance, and reporting lost and stolen cards, call:
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Within the U.S.

1.888.449.2273

Outside the U.S.

1.509.353.6656

(collect calls accepted)

Thank you for your business.

Please write your change of address here:

Street

City

State

Zip

( )

( )

Home Phone

Business Phone

**Posting payments:** Payments received by mail at the remittance address shown on the Payment Coupon portion of the face of this statement on a banking day will be posted to your account on the day received. If we receive your mailed payment on a non-banking day, we will post it to your account on the next banking day. There may be a delay of up to 5 banking days in posting payments made at a location other than the mailing address listed on the front of your payment coupon.

## Cardholder Activity Summary

Account Number	Credits	Cash	Purchases and Other Debits	Total Activity
<b>BRISTOL, TIM</b> XXXX-XXXX-XXXX- 500	0.00	0.00	85.00	85.00
<b>BUSSERT, ERNIE</b> XXXX-XXXX-XXXX- 500	0.00	0.00	74.70	74.70
<b>DUNKLE, CHRISTY</b> XXXX-XXXX-XXXX- 500	0.00	0.00	188.17	188.17
<b>ELLIOTT, RALPH</b> XXXX-XXXX-XXXX- 5,000	0.00	0.00	4,290.89	4,290.89
<b>FERREBEE, DARRELL</b> XXXX-XXXX-XXXX- 500	0.00	0.00	111.34	111.34
<b>HALTERMAN, HEATHER</b> XXXX-XXXX-XXXX- 15,000	0.00	0.00	6,649.81	6,649.81
<b>JOHNSON, KAREN</b> XXXX-XXXX-XXXX- 1,000	0.00	0.00	73.22	73.22
<b>KELLEY, LESLIE</b> XXXX-XXXX-XXXX- 500	0.00	0.00	627.91	627.91
<b>LARRICK, LISA</b> XXXX-XXXX-XXXX- 1,000	0.00	0.00	476.54	476.54
<b>LILLY, STEPHEN</b> XXXX-XXXX-XXXX- 15,000	0.00	0.00	2,662.40	2,662.40
<b>LINK, BRIAN</b> XXXX-XXXX-XXXX- 1,000	19.59	0.00	340.95	321.36
<b>MCCORMICK, HARRY</b> XXXX-XXXX-XXXX- 500	0.00	0.00	61.04	61.04
<b>MORELAND, DESIREE</b> XXXX-XXXX-XXXX- 50,000	0.00	0.00	24,667.25	24,667.25
<b>REYNOLDS, CHARLES</b> XXXX-XXXX-XXXX- 500	0.00	0.00	206.07	206.07
<b>STOVER, KEITH</b> XXXX-XXXX-XXXX- 1,000	0.00	0.00	362.59	362.59
<b>TYRRELL, DAVE</b> XXXX-XXXX-XXXX- 20,000	0.00	0.00	14,850.78	14,850.78
<b>WHITE, NEAL</b> XXXX-XXXX-XXXX- 15,000	324.45	0.00	1,719.94	1,395.49

## Transactions

Posting	Transaction						
Date	Date	Description	Reference Number	MCC	Charge	Credit	
<b>BERRYVILLE TOWN OF</b>							<b>Total Activity</b>
<b>Account Number: XXXX-XXXX-XXXX-</b>							<b>-\$77,354.19</b>
11/23	11/23	AUTO PAYMENT DEDUCTION		0071			77,354.19
<b>BOOR, RICK</b>							<b>Total Activity</b>
<b>Account Number: XXXX-XXXX-XXXX-</b>							<b>10,562.20</b>
11/05	11/02	PMSI WINCHESTER 2	703-723-2899 VA	24632698307500747372015	7342	74.00	
11/06	11/05	JOHNNY BLUE, INC.	540-6650968 VA	24003418309900016411225	7394	82.00	
11/08	11/07	CORE & MAIN LP 514	3042636986 WV	24792628311206122700047	5039	2,355.00	
11/08	11/07	CORE & MAIN LP 514	3042636986 WV	24792628311206122700054	5039	2,590.97	
11/12	11/09	SQ *JENNA LEWIN	WINCHESTER VA	24492158313741335565620	8099	95.00	

## Transactions

## Posting Transaction

Date	Date	Description	Reference Number	MCC	Charge	Credit
11/15	11/14	ASSETWORKS FLEET USERS 858-452-0458 CA	24493988319026925099930	7399	2,449.78	
11/20	11/19	MCCARTHY TIRE 28, WINCHE 540-6623000 VA	24251378323018026623791	5541	784.62	
11/21	11/20	LOWES #02724* WINCHESTER VA	24692168324100420556842	5200	284.30	
11/21	11/20	LOWES #00656* WINCHESTER VA	24692168324100421732129	5200	119.88	
11/30	11/28	GRIFFITH ENERGY SERVIC 410-956-3000 MD	24258028333017032848493	5983	1,726.65	
<b>BOOTH, KEVIN</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>528.32</b>
11/16	11/14	A SIGN PLACE/PERSONALIZE WINCHESTER VA	24223698319030028963168	5099	439.50	
11/19	11/17	WM SUPERCENTER #5105 FRONT ROYAL VA	24445008322400162475759	5411	88.82	
<b>BRISTOL, TIM</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>85.00</b>
11/12	11/08	SAFE KIDS WORLDWIDE 202-6620600 DC	24388948313630194586655	8398	85.00	
<b>BUSSERT, ERNIE</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>74.70</b>
11/13	11/12	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978317091404000312	5251	7.99	
11/21	11/20	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978325091400000183	5251	21.31	
11/23	11/21	JNO. S SOLENERGER AND C WINCHESTER VA	24138298326400002629289	5251	24.37	
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000106	5251	21.03	
<b>DUNKLE, CHRISTY</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>188.17</b>
11/27	11/26	TARGET 00023796 WINCHESTER VA	24164078330091008284067	5310	113.68	
11/30	11/28	THE BERRYVILLE GRILLE BERRYVILLE VA	24071058333627130736481	5812	74.49	
<b>ELLIOTT, RALPH</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>4,290.89</b>
11/01	10/31	SHADE EQUIPMENT CO-WINCHEWINCHESTER VA	24412908304027012211720	5599	285.75	
11/01	10/31	SHADE EQUIPMENT CO-WINCHEWINCHESTER VA	24412908304027012211829	5599	472.66	
11/05	11/02	SHADE EQUIPMENT CO-WINCHEWINCHESTER VA	24412908306027012442711	5599	791.85	
11/08	11/07	ALTMED MEDICAL CTR- FR FRONT ROYAL VA	24493988311286693200106	8011	85.00	
11/09	11/08	LOWES #02724* WINCHESTER VA	24692168312100430725159	5200	44.88	
11/15	11/14	THE BLOSSMAN COMPANIES IN228-872-8932 MS	24247608319001190437761	5983	1,000.00	
11/15	11/14	THE BLOSSMAN COMPANIES IN228-872-8932 MS	24247608319001190437928	5983	405.14	
11/15	11/14	THE BLOSSMAN COMPANIES IN228-872-8932 MS	24247608319001190437845	5983	319.75	
11/28	11/27	MCCARTHY TIRE 28, WINCHE 540-6623000 VA	24251378331018024341511	5541	655.32	
11/28	11/27	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978332091402000620	5251	6.36	
11/29	11/27	MEADOWS FARMS - WINC-22 540-7224141 VA	24073148332900016934811	5261	73.70	
11/29	11/28	LOWES #02724* WINCHESTER VA	24692168332100295673565	5200	150.48	
<b>FERREBEE, DARRELL</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>111.34</b>
11/08	11/07	MARKET BASKET BERRYVILLE VA	24755428311263116658582	5411	21.18	
11/12	11/09	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978314091408000394	5251	4.40	
11/14	11/13	BIG DADDY AUTOMOTIVE LLC BERRYVILLE VA	24247608317200169372502	7538	51.00	
11/27	11/26	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978331091400000052	5251	34.76	
<b>HALTERMAN, HEATHER</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>6,649.81</b>
11/02	11/01	DGS DIV PURCHASE AND SUPPL807-2253796 VA	24755428306123069436989	9399	470.00	
11/05	11/03	Amazon web services aws.amazon.coWA	24692168307100648239206	7399	0.64	
11/06	11/05	VA MUNICIPAL LEAGUE 804-649-8471 VA	24210738309083720316046	8641	375.00	
11/06	11/05	VA MUNICIPAL LEAGUE 804-649-8471 VA	24210738309083302294264	8641	615.00	
11/07	11/06	VA MUNICIPAL LEAGUE 804-649-8471 VA	24210738310083311812954	8641	40.00	
11/19	11/16	USPS PO 5107560300 BERRYVILLE VA	24445008321001053621567	9402	271.00	
11/20	11/19	RAPPAHANNOCKELECTRICCOOP EBILL.MYREC.CVA	24231688323747007163438	4900	9.88	
11/20	11/19	RAPPAHANNOCKELECTRICCOOP EBILL.MYREC.CVA	24231688323747007163917	4900	113.88	
11/20	11/19	RAPPAHANNOCKELECTRICCOOP EBILL.MYREC.CVA	24231688323747007167686	4900	3,997.41	
11/20	11/19	RAPPAHANNOCKELECTRICCOOP EBILL.MYREC.CVA	24231688323747007163545	4900	605.97	
11/20	11/19	RAPPAHANNOCKELECTRICCOOP EBILL.MYREC.CVA	24231688323747007163677	4900	151.03	
<b>JOHNSON, KAREN</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX						<b>73.22</b>
11/05	11/02	STAPLS7207126578000001 877-8267755 NJ	24164078306105014219287	5111	2.02	
11/05	11/02	STAPLS7207126578000002 877-8267755 NJ	24164078306105974219285	5111	71.20	
<b>KELLEY, LESLIE</b>						<b>Total Activity</b>
Account Number: XXXX-XXXX-XXXX-						<b>627.91</b>
11/02	10/31	WENDYS 218 MYRTLE BEACH SC	24445008305500514694485	5814	8.03	
11/02	11/01	CRACKER BARREL #194 N MYRN MYRTLE BCH SC	24445008306600099620480	5812	10.83	
11/05	11/02	MCDONALD'S F35021 TABOR CITY NC	24427338306720028863671	5814	6.06	
11/05	11/03	MARRIOTT MYRTLE BEACH MYRTLE BEACH SC	24692168307100841049881	3509	592.66	
Arrival: 10/29/18						
11/05	11/02	CHICK-FIL-A #01814 FREDERICKSBURVA	24427338307710016298443	5814	10.33	

Transactions									
Posting Transaction									
Date	Date	Description	Reference Number	MCC	Charge	Credit			
<b>LARRICK, LISA</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX-							<b>476.54</b>		
11/14	11/13	STAPLS7207911036000001 877-8267755 NJ	24164078317105090680193	5111	53.18				
11/23	11/21	USPS PO 5107560300 BERRYVILLE VA	24445008326001143347749	9402	5.78				
11/26	11/24	STAPLS7208561089000001 877-8267755 NJ	24164078329105219254553	5111	253.65				
11/28	11/27	WWW.NCHSOFTWARE.COM TURNER	74564508331370001026980	5734	50.44				
		11/28 69.37 AUD 1.375297							
11/30	11/29	STAPLS7208863670000001 877-8267755 NJ	24164078333105286519171	5111	113.49				
<b>LILLY, STEPHEN</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>2,662.40</b>		
11/01	10/31	JNO. S SOLENBERGER AND C WINCHESTER VA	24138298305400252538011	5251	119.61				
11/05	11/02	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978307091404000421	5251	25.46				
11/07	11/06	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978311091402000237	5251	55.83				
11/08	11/07	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978312091404000531	5251	23.99				
11/09	11/08	JNO. S SOLENBERGER AND C WINCHESTER VA	24138298313400002568417	5251	329.69				
11/16	11/15	JNO. S SOLENBERGER AND C WINCHESTER VA	24138298320400002602472	5251	59.28				
11/19	11/16	COYNE CHEMICAL 215-785-3000 PA	24137468320200164346052	5169	2,048.54				
<b>LINK, BRIAN</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>321.36</b>		
11/01	10/31	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978305091400000062	5251	19.59				
11/01	10/31	BERRYVILLE TRUE VALUE BERRYVILLE VA	74801978305091400000414	5251		19.59			
11/20	11/19	TOTAL IMAGE WORKINGMANS SWINCHESTER VA	24755428323263234982050	5699	282.18				
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000114	5251	39.18				
<b>MCCORMICK, HARRY</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>61.04</b>		
11/02	11/01	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978306091402000820	5251	23.50				
11/20	11/19	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978324091408000400	5251	8.68				
11/21	11/20	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978325091400000241	5251	24.98				
11/30	11/29	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978334091406000426	5251	3.88				
<b>MORELAND, DESIREE</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>24,667.25</b>		
11/12	11/09	VA DEPARTMENT OF STATE PO804-6742000 VA	24755428313263133312781	9399	20.00				
11/20	11/19	REPUBLIC SERVICES TRASH 866-576-5548 AZ	24431058323083715294743	4900	20,479.20				
11/20	11/19	REPUBLIC SERVICES TRASH 866-576-5548 AZ	24431058323083714145417	4900	2,094.00				
11/20	11/19	REPUBLIC SERVICES TRASH 866-576-5548 AZ	24431058323083718305918	4900	100.00				
11/20	11/20	COMCAST 800-COMCAST MD	24692168324100135157902	4899	85.69				
11/20	11/19	VA DMV ONLINE BILLING PAY804-3670595 VA	24755428324133241411865	9399	275.00				
11/21	11/20	VZWRLSS*MY VZ VB P 800-922-0204 FL	24692168324100209458657	4814	792.41				
11/21	11/20	VERIZON*ONETIMEPAYMENT 800-VERIZON FL	24692168324100345345644	4899	218.07				
11/21	11/20	VERIZON*ONETIMEPAYMENT 800-VERIZON FL	24692168324100345345651	4899	176.34				
11/21	11/20	VERIZON*ONETIMEPAYMENT 800-VERIZON FL	24692168324100345345669	4899	413.90				
11/21	11/19	TelRite Corporation COVINGTON GA	24393498324004657579498	4814	12.64				
<b>REYNOLDS, CHARLES</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>206.07</b>		
11/08	11/07	ALTMED MEDICAL CTR- FR FRONT ROYAL VA	24493988311286693200114	8011	85.00				
11/23	11/21	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978326091402000123	5251	30.00				
11/28	11/27	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978332091402000018	5251	23.51				
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000197	5251	67.56				
<b>STOVER, KEITH</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>362.59</b>		
11/05	11/02	ROBERTS OXYGEN CO BR 00 ROCKVILLE MD	24755428307643070632986	5085	76.12				
11/05	11/02	FISHER AUTO PARTS 009 BERRYVILLE VA	24431068307200824000113	5533	31.52				
11/07	11/06	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978311091402000187	5251	7.83				
11/07	11/06	FISHER AUTO PARTS 009 BERRYVILLE VA	24431068311200824300038	5533	31.39				
11/12	11/09	JNO. S SOLENBERGER AND C WINCHESTER VA	24138298314400002571477	5251	48.86				
11/12	11/09	TRACTOR-SUPPLY-CO #0697 WINCHESTER VA	24445008315000925348332	5599	7.96				
11/15	11/14	FISHER AUTO PARTS 009 BERRYVILLE VA	24431068319200824000093	5533	14.11				
11/19	11/16	FISHER AUTO PARTS 009 BERRYVILLE VA	24431068321200824200079	5533	58.31				
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000387	5251	3.22				
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000452	5251	25.73				
11/29	11/28	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978333091404000015	5251	52.65				
11/30	11/29	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978334091406000046	5251	4.89				
<b>TYRRELL, DAVE</b>							<b>Total Activity</b>		
Account Number: XXXX-XXXX-XXXX							<b>14,860.78</b>		
11/01	10/30	MCMaster-CARR 630-834-9600 IL	24789308304297700050940	5085	115.35				
11/01	10/31	DS SERVICES STANDARD COFF800-4928377 GA	24717058304273042790764	5199	142.19				
11/01	10/31	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978305091400000021	5251	15.65				
11/02	11/01	IN *SELECT SPECIALTY PROD434-2963937 VA	24692168305100785894817	5169	332.76				





Transactions

Posting Transaction						
Date	Date	Description	Reference Number	MCC	Charge	Credit
11/02	11/01	BERRYVILLE TRUE VALUE BERRYVILLE VA	24801978306091402000184	5251	25.28	
11/02	11/01	JNO. S SOLENBERGER AND C WINCHESTER VA	24138298308400252940018	5251	40.03	
11/05	11/01	THE HOME DEPOT 4805 RANSON WV	24692168306100218961230	5200	96.59	
11/07	10/25	COYNE CHEMICAL CROYDON PA	24137468310200159923305	5169	335.80	
11/09	11/08	IN *CONSOLIDATED ELECTRIC540-6625994 VA	24692168312100605127611	1731	570.00	
11/09	11/08	IN *CONSOLIDATED ELECTRIC540-6625994 VA	24692168312100605127629	1731	2,555.00	
11/09	11/08	IN *POLICE AND SHERIFFS P912-5370780 GA	24692168312100605159689	7399	17.49	
11/12	11/08	GRIFFITH ENERGY SERVIC 410-956-3000 MD	24258028313017034751574	5983	2,961.85	
11/14	11/13	IN *POLICE AND SHERIFFS P912-5370780 GA	24692168317100514872302	7399	32.49	
11/16	11/14	TIRE WORLD WHOLESALE, LLC301-6989200 MD	24639238319900019300146	5532	268.80	
11/19	11/17	CORRPRO COMPANIES, INC 330-764-9477 OH	24692168321100312311317	8911	870.00	
11/19	11/16	USA BLUE BOOK 800-548-1234 IL	24326848320636000061435	5085	144.05	
11/19	11/16	ROBERTS OXYGEN CO BR 00 800-6263433 MD	24755428321643210676739	5085	31.35	
11/19	11/16	CORE & MAIN LP 514 3042636986 WV	24792628320206122400019	5039	182.95	
11/20	11/20	SHERWOOD-LOGAN & ASSOC 410-841-6810 MD	24692168324100101648025	5046	5,562.00	
11/23	11/21	TOTAL PEST SERVICES INC 540-9740768 VA	24755428325273250639359	7342	158.00	
11/27	11/26	THE BLOSSMAN COMPANIES IN228-872-8932 MS	24247608330300523825352	5983	393.15	
WHITE, NEAL					Total Activity	
Account Number: XXXX-XXXX-XXXX-					1,395.49	

11/07	11/06	FBI LEEDA INC 877-7727712 PA	24559308310900017129287	8398	50.00	
11/07	11/06	USPS PO 5107560300 BERRYVILLE VA	24445008311000940248743	9402	7.83	
11/08	11/06	GALLS 8592667227 KY	24435658311762735569708	5137	330.00	
11/15	11/13	MALLOY FORD 540-6674434 VA	24073148318900017800191	5511	399.51	
11/15	11/14	SAFARILAND - UNITED UNIF 800-347-1200 FL	24431058318083703110999	7399	117.98	
11/16	11/14	BERRYVILLE AUTO PARTS INC800-4498012 VA	24767898319392700363515	5533	490.17	
11/20	05/07	CLAIM ADJ/HOMEDEPOT.COM	24610438128010186230702	5200		324.45
11/29	05/07	CLAIM ADJ/HOMEDEPOT.COM	24610438128010186230702	5200	324.45	

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	0.00%	\$0.00	\$0.00
CASH	0.00%	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

# Attachment 8



# Berryville Police Department

101 Chalmers Ct., Suite A, Berryville, Virginia 22611

[policeadmin@berryvilleva.gov](mailto:policeadmin@berryvilleva.gov)

(540) 955-3863 (540) 955-0207 (Fax)

W. Neal White – Chief of Police

## MEMO

**DATE: 12/20/2018**

**TO: Town Council**

**FROM: Chief W. Neal White**

**CC:**

**RE: Police Department Monthly Report – 01/08/2019**

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### Monthly Activity Report

The activity report for the month of December 2018 is attached to this memo.

### Public Safety Committee

The Public Safety Committee did not hold a meeting in December. The next scheduled meeting for the Committee is January 23, 2019 at 4:30 pm in the A/B meeting room.

### Holiday Toy Drive

The Holiday Toy drive was a tremendous success, almost three truckloads of toys were delivered to Clarke County Social Services for distribution to needy families in the area. I would like to take a moment to thank all of the community for their generosity in making this the most successful toy drive to date. I would also like to recognize Officer Joe Shoremount for organizing this event as well as Sgt. Bristol who also played a large role in making this event a success.



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W. Neal White – Chief of Police

### Police and Security Report

	Year To Date	December	November
Month: December	2018	2018	2018
Year: 2018			
<b><u>Complaints Answered</u></b>			
911 Hang Up:	15	4	1
Alarms:	180	8	10
Animal Complaint:	141	10	6
Assault and Battery:	6	0	0
Assist County:	28	0	1
Auto Larceny:	0	0	0
Burglary:	10	1	1
Civil Complaints:	65	3	1
Disturbance (Non Violent):	24	1	1
Domestic Disturbance:	26	1	3
Drunk In Public:	13	2	0
Forgery & Uttering:	0	0	0
Fraud:	23	1	2
Larceny:	41	4	2
Harassment/Intimidation:	26	1	0
Homicide:	0	0	0
Juvenile Related:	22	1	1
Noise:	53	1	5
Public Service:	21	2	3
Rape:	0	0	0
Robbery:	0	0	0
Runaway:	0	0	0
Shoplifting:	0	0	0
Suspicious Activity:	168	8	10
Trespassing:	10	2	0
Vandalism:	41	1	3
Welfare Check:	155	12	15
Miscellaneous Complaints:	901	85	95
<b>Total Complaints Answered:</b>	<b>1969</b>	<b>148</b>	<b>160</b>



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W. Neal White – Chief of Police

### Police and Security Report (Continued)

	Year To Date	December	November
	2018	2018	2018
<b><u>Traffic</u></b>			
Accidents Investigated:	64	7	7
Assist Motorist:	12	0	0
Child Safety Seat Install:	19	3	9
Funeral Escort:	40	3	1
Hit & Run:	1	0	0
Parking Tickets:	146	2	10
Traffic Warnings:	593	65	48
<b><u>Traffic Summons Issued</u></b>			
Defective Equipment:	2	0	0
Driving Suspended:	13	1	0
Expired Inspection:	64	5	2
Expired Registration:	16	2	1
Fail to Obey Highway Sign:	121	7	7
Fail to Obey Traffic Signals:	10	3	0
Fail to Stop/Lights & Siren:	0	0	0
Fail to Yield Right of Way:	5	0	1
Hit and Run:	0	0	0
No Liability Insurance:	0	0	0
No Operator's License:	18	1	0
No Seat Belt:	1	0	0
Reckless Driving:	8	2	0
Speeding:	245	25	21
Miscellaneous Summons:	28	1	3
<b>Total Traffic Summons Issued:</b>	<b>531</b>	<b>47</b>	<b>35</b>
<b><u>Found Open at Businesses in Town</u></b>			
Doors:	18	3	1
Windows:	0	0	0
Garage Doors:	0	0	0



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W. Neal White – Chief of Police

### Police and Security Report (Continued)

	Year To Date	December	November
	2018	2018	2018
<b><u>Criminal Arrests Made</u></b>			
Abduction:	0	0	0
Arson:	0	0	0
Assault and Battery:	7	2	0
Assault and Battery on Police Officer:	0	0	0
Auto Larceny:	0	0	0
Breaking and Entering:	0	0	0
Capias:	9	0	0
Disorderly Conduct:	0	0	0
Driving While Intoxicated:	6	0	0
Drunk In Public:	7	1	0
Fail to Obey Police Officer:	1	0	0
Fail to Pay Parking Ticket:	12	0	0
Forgery:	0	0	0
Fraud:	1	1	0
Grand Larceny:	0	0	0
Homicide:	0	0	0
Illegal Drugs/Paraphernalia:	3	1	0
Petty Larceny:	1	0	0
Possess Alcohol Underage:	1	0	0
Protective Order Violations:	0	0	0
Rape:	0	0	0
Resisting Arrest:	0	0	0
Robbery:	0	0	0
Shoplifting:	0	0	0
Trespassing:	0	0	0
Vandalism:	4	0	0
Weapons Violation:	0	0	0
Miscellaneous Criminal Arrests:	36	0	0
<b>Juvenile Detention Order Totals:</b>	0	0	0
<b>Total Criminal Arrests:</b>	88	5	0

# Attachment 9

# Memo

**To:** Town Council

**From:** David Tyrrell

**Date:** January 2, 2019

**Re:** December 2018 Operations Report

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The water treatment plant complies for December 2018 with its monthly parameters per data available to date. We sent 9.135 MG of water to the system with an average of 0.338 MGD and a daily max of 0.521 MG.

There has been no activity on the 3MG tank for the month of December.

Rains have again caused a few operational issues with flooding on the 16th and the 22<sup>nd</sup> limiting river access and muddy water from several heavy rains during the month. While constant river condition changes kept us busy there were no other significant operational issues for the month.

The river vault was cleaned as scheduled on December 7<sup>th</sup> taking an extremely long time due to the level of mud built up in the vault thanks to the river conditions the previous several months.

The transmission line from the WTP to Town broke on the 24<sup>th</sup> causing some down time and a loss of water but it appears that staff was able to close off the line and shut down the lines fairly quickly. Adjustments at the booster building kept the Town supplied until repairs were made.

Drought Conditions: There are no concerns for drought at this time.

The wastewater plant complies with its discharge permit for December per data received to date. We treated a total of 29.2 MG with a daily average of 1.01 MGD and a daily max of 2.15 MG. As a reminder our dry weather flows at the wastewater plant are around 0.3 MGD for comparison.

Wet weather has continued to plague the operations of the STP. We have had no bypasses and water quality remains fairly good.



With some of the excess flows it was again necessary to divert raw water to the north lagoon for storage. We will soon start feeding the water through the treatment process.

The redundant level sensor in Raw wet well #2 failed causing some issues with level control during the high flows at the time of the 16<sup>th</sup>. Staff was able to make changes and manually maintain the wet well level. Repairs have been made to the sensor with the installation of a new pressure level sensor.

Due to a sudden issue with staffing and weather problems, the recovery cleans were not completed in December as planned. If all holds good we will complete recovery cleans as flow permits.

Attached for review are the DMR data reports for the wastewater plant with data received to date, the water plant page 1 operations report for VDH, and the latest membrane condition report from Suez.

No. Connections Served: 1604  
Population Served: 4185

Flows and Chemical Dosages

DATE	Raw Water Treated MGD	Finished Water Produced MGD	Finished Water Delivered MGD	Hours in Service	Raw Water Chemicals										Finished Water Chemicals										
					Alum					Carbon		Chlorine		Fluoride		Polymer		KMnO4		Soda Ash		Chlorine		Corr Inhibitor	
					Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day	mg/L	Lbs per Day
1	0.198		0.149	6.0	51	30.7	1	0.5				3.4	2.08	0.026	0.018	4	2.3					5.9	3.6		
2	0.125		0.048	3.8	15	14.6	2	1.9				3.3	3.17	0.018	0.017	1.9	1.8					2.6	2.5		
3	0.495		0.367	11.0	30	7.4	4	0.9				3.4	0.82	0.060	0.014	5.5	1.3					15.0	3.6		
4	0.526		0.473	15.0	5	1.2	2	0.5				3.6	0.81	0.066	0.015	7.5	1.7					16.7	3.8		
5	0.538		0.480	15.0	20	4.5	4	0.8				10.1	2.24	0.033	0.007	3.7	0.8					17.4	3.9		
6	0.531		0.481	15.5	46	10.3	2	0.5				10.4	2.36	0.083	0.019	1.9	0.4					13.5	3.0		
7	0.593		0.521	16.0	5	1.0	2	0.4				6.7	1.36	0.079	0.016	2.0	0.4					17.5	3.5		
8	0.213		0.198	6.5	10	5.7	1	0.7				10.0	5.63	0.066	0.037	0.8	0.4					6.5	3.6		
9	0.228		0.190	6.1	20	10.7	1	0.6				6.9	3.63	0.030	0.016	0.8	0.4					4.6	2.4		
10	0.487		0.429	12.0	10	2.5	2	0.6				10.0	2.46	0.060	0.015	1.5	0.4					12.9	3.2		
11	0.515		0.462	14.8	15	3.5	3	0.7				6.9	1.61	0.040	0.009	1.8	0.4					18.8	4.4		
12	0.461		0.407	13.1	20	5.3	2	0.6				10.0	2.60	0.060	0.016	2.5	0.6					15.5	4.0		
13	0.416		0.370	11.8	15	4.4	2	0.7				6.8	1.96	0.060	0.017	2.2	0.6					12.4	3.6		
14	0.351		0.305	10.1	15	5.2	2	0.8				6.7	2.29	0.040	0.014	1.9	0.6					9.8	3.3		
15																									
16																									
17	0.53		0.475	16.0	101	22.9	6	1.4				7.1	1.60	0.075	0.017	6.0	1.3					15.5	3.5		
18	0.434		0.335	14.0	46	12.6	3	0.8				9.9	2.74	7.056	1.949	7.0	1.9					13.9	3.8		
19	0.505		0.372	16.5	46	10.8	2	0.6				7.0	1.66	0.093	0.022	10.3	2.4					15.7	3.7		
20	0.537		0.476	16.5	41	9.1	4	0.9				10.2	2.27	3.087	0.689	10.3	2.3					15.2	3.4		
21	0.51		0.437	15.5	71		3	0.8				10.1	2.37	0.071	0.017	9.7	2.3					16.8	3.9		
22	0.203		0.192	6.0	5	3.0	2	0.9				3.4	2.01	0.031	0.018	3.7	2.2					7.0	4.1		
23	0.285		0.229	7.5	41	17.1	1	0.5				3.5	1.49	0.070	0.029	4.7	2.0					5.4	2.3		
24																									
25																									
26	0.47		0.389	14.0	91	23.3	2	0.5				10.0	2.55	0.065	0.017	8.7	2.2					15.9	4.1		
27	0.492		0.394	14.8	35	8.6	3	0.7				7.0	1.71	0.067	0.016	9.2	2.2					13.1	3.2		
28	0.532		0.476	14.3	35	8.0		4.0				10.1	2.29	0.071	0.016	8.9	2.0					18.3	4.1		
29	0.243		0.212	6.6	15	7.5	2	1.2				3.5	1.73	0.040	0.020	0.0	0.0					8.3	4.1		
30	0.123		0.110	3.5	10	9.9	1	0.8				3.3	3.22	0.020	0.019	1.8	1.7					2.3	2.3		
31	0.183		0.158	5.0	15	10.0	1	0.8				3.3	2.16	0.020	0.013	2.5	1.6					5.4	3.5		
Total	10.724	0.000	9.135	306.7	831	249.7	62	24.1	0.0	0.00	186.7	60.8	11.49	3.071	120	36.6	0.0	0.00				321.7	94.54	0.0	0.00
Maximum	0.593	0.000	0.521	16.5	101	30.7	6	4.0	0.0	0.00	10.4	5.6	7.06	1.949	10	2.4	0.0	0.00				18.8	4.38	0.0	0.00
Minimum	0.123	0.000	0.048	3.5	5	1.0	1	0.4	0.0	0.00	3.3	0.8	0.02	0.007	0	0.0	0.0	0.00				2.3	2.26	0.0	0.00
Average	0.397	0.000	0.338	11.4	31	9.6	2	0.9	0.00	0.00	6.9	2.3	0.43	0.114	4	1.4	0.00	#DIV/0!				11.9	3.50	0.00	0.00

SIGNED: (OPERATOR IN RESPONSIBLE CHARGE)

PRINTED NAME

David A Tyrrell

TITLE: OPERATOR CLASSIFICATION

Class 1

DPOR CERTIFICATION NO.

1955002813

RAW WATER SOURCE(S) USED DURING MONTH: (SOURCE/DATES)

Shenandoah River - Entire Month

# Berryville STP Monthly DMR Data

December 2018

Date	Effluent Flow MGD	Eff pH	Eff Temp Deg C	Eff CBOD mg/l	Eff CBOD KG/D	Eff TSS mg/l	Eff TSS KG/D	Effluent DO River mg/l	Effluent DO WWTP mg/l	Eff NO <sub>2</sub> / NO <sub>3</sub> mg/l	Eff TKN mg/l	Eff TKN KG/D	Eff Total N mg/l
12/1/2018	0.72	7.7	15.4					10.6	10.2				
12/2/2018	0.83	7.6	16.2					10.3	10.2				
12/3/2018	0.81	7.6	15.3					9.7	9.3				
12/4/2018	0.75	7.6	15.2	1.00	2.85			9.7	9.9	2.57	1.11	3.17	3.68
12/5/2018	0.68	7.7	14.7	2.00	5.18			9.8	9.8				
12/6/2018	0.65	7.7	14.8	0.00	0.00			10.1	10.1	2.06	1.25	3.08	3.31
12/7/2018		7.7	14.5					10.7	10.9				
12/8/2018		7.7	14.8					10.1	10.9				
12/9/2018	0.48	7.7	14.0					10.4	9.8				
12/10/2018	0.44	7.6	13.6					9.8	10.0				
12/11/2018	0.45	7.7	14.3	1.00	1.71	0.00	0.00	9.8	8.2	0.95	1.35	2.30	2.30
12/12/2018	0.47	7.8	14.5	4.00	7.10			10.1	8.8				
12/13/2018	0.48	7.7	14.4	2.00	3.65			10.1	8.4	1.86	1.78	3.25	3.64
12/14/2018	0.55	7.6	13.9					10.1	8.3				
12/15/2018	0.92	7.7	14.5					10.3	10.2				
12/16/2018	2.15	7.7	14.3					10.8	10.6				
12/17/2018	1.80	7.8	14.2					9.8	9.9				
12/18/2018	1.70	7.8	13.9	0.00	0.00			10.0	10.0	4.22	1.59	10.25	5.81
12/19/2018	1.33	7.8	14.1	0.00	0.00			10.2	10.0				
12/20/2018	1.40	7.8	14.7	0.00	0.00			11.5	10.3	3.53	1.46	7.76	4.99
12/21/2018	1.83	7.8	15.4					10.1	10.1				
12/22/2018	1.55	7.7	15.1					10.7	10.2				
12/23/2018	1.80	7.8	15.3					10.7	10.1				
12/24/2018	0.82	7.7	15.0					10.4	10.6				
12/25/2018	0.70	7.7	14.4					10.1	10.1				
12/26/2018	0.65	8.0	12.6					10.6	10.3				
12/27/2018	0.77	8.0	10.0					10.9	9.4				
12/28/2018	1.09	8.0	15.6					10.1	8.4				
12/29/2018	1.21	7.6	15.3					10.2	10.1				
12/30/2018	1.14	7.7	14.6					10.4	10.0				
12/31/2018	0.99	7.1	14.3					10.1	9.7				
Minimum	0.44	7.1	10.0	0.00	0.00	0.00	0.00	9.7	8.2	0.95	1.11	2.30	2.30
Maximum	2.15	8.0	16.2	4.00	7.10	0.00	0.00	11.5	10.9	4.22	1.78	10.25	5.81
Total	29.20	239.1	448.9	10.00	20.49	0.00	0.00	318.2	304.8	15.19	8.54	29.81	23.73
Average	1.01	7.7	14.5	1.11	2.28	0.00	0.00	10.3	9.8	2.53	1.42	4.97	3.96
Geo Mean	0.90	7.7	14.4	1.36	2.05	1.00	1.00	10.3	9.8	2.28	1.4	4.24	3.79

# Berryville STP Monthly DMR Data

December 2018

Date	Eff Total N KG/D	Eff Total P mg/l	Eff Total P KG/D	E-Coli No/100ml
12/1/2018				
12/2/2018				
12/3/2018				
12/4/2018	10.52	0.07	0.20	1
12/5/2018				
12/6/2018	8.16	0.40	0.99	
12/7/2018				
12/8/2018				
12/9/2018				
12/10/2018				
12/11/2018	3.93	0.04	0.07	1
12/12/2018				
12/13/2018	6.65	0.07	0.13	
12/14/2018				
12/15/2018				
12/16/2018				
12/17/2018				
12/18/2018	37.53	0.09	0.58	1
12/19/2018				
12/20/2018	26.56	0.05	0.27	
12/21/2018				
12/22/2018				
12/23/2018				
12/24/2018				
12/25/2018				
12/26/2018				
12/27/2018				
12/28/2018				
12/29/2018				
12/30/2018				
12/31/2018				
Minimum	3.93	0.04	0.07	1
Maximum	37.53	0.40	0.99	1
Total	93.35	0.72	2.23	3
Average	15.56	0.12	0.37	1
Geo Mean	11.44	0.08	0.25	1

# Berryville STP Report

## July 1 - July 31 2018

### UF 1 KPI Summary

Parameter	Health	Std. Dev	Points	Avg	LL	LCL	UCL	HH	Max	Min
FluxBeforeBP	●	2.02	441	9.793	--	--	12.23	16.3	14.769	5.825
PermeateTurbidityAfterBP	●	0.0	441	0.189	0	--	0.9	1	0.229	0.178
TCPermeabilityBeforeBP	●	3.81	441	20.034	4	6	--	--	40.407	13.232
TMPBeforeBP	●	0.21	441	0.725	--	--	7	8	1.284	0.248
TotalPermeateFlowDaily		65608.66	7	322001.14 3	--	--	--	--	433476.0	239824.0

### UF 2 KPI Summary

Parameter	Health	Std. Dev	Points	Avg	LL	LCL	UCL	HH	Max	Min
FluxBeforeBP	●	2.18	444	9.701	--	--	12.23	16.3	14.581	0.548
PermeateTurbidityAfterBP	●	0.02	444	0.107	0	--	0.9	1	0.328	0.087
TCPermeabilityBeforeBP	●	0.98	444	9.583	4	6	--	--	12.71	1.169
TMPBeforeBP	●	0.4	444	1.461	--	--	7	8	2.501	-0.124
TotalPermeateFlowDaily		68041.22	7	319970.28 6	--	--	--	--	428734.0	230242.0

### UF 3 KPI Summary


Parameter	Health	Std. Dev	Points	Avg	LL	LCL	UCL	HH	Max	Min
FluxBeforeBP	●	2.1	441	9.708	--	--	12.23	16.3	14.612	1.451
PermeateTurbidityAfterBP	●	0.0	441	0.19	0	--	0.9	1	0.235	0.181
TCPermeabilityBeforeBP	●	1.05	441	12.647	4	6	--	--	16.522	5.208
TMPBeforeBP	●	0.31	441	1.104	--	--	7	8	1.931	-0.393
TotalPermeateFlowDaily		72073.81	7	320496.42 9	--	--	--	--	446781.0	241563.0

### UF 4 KPI Summary

Parameter	Health	Std. Dev	Points	Avg	LL	LCL	UCL	HH	Max	Min
FluxBeforeBP	●	2.07	454	9.769	--	--	12.23	16.3	14.925	1.789
PermeateTurbidityAfterBP	●	0.0	454	0.258	0	--	0.9	1	0.27	0.249
TCPermeabilityBeforeBP	●	1.89	454	21.191	4	6	--	--	30.366	16.506
TMPBeforeBP	●	0.17	454	0.665	--	--	7	8	1.135	-0.119
TotalPermeateFlowDaily		63667.99	7	317664.0	--	--	--	--	420649.0	238074.0



### UF Plant KPI Summary

Parameter	Health	Std. Dev	Points	Avg	LL	LCL	UCL	HH	Max	Min
PermeateTemperature		0.23	600	44.668	32	--	100	110	45.064	44.038
TotalPermeateFlowDaily		268311.04	7	1280131.857	--	--	1100000	2100000	1729640.0	949703.0

### UF 1 KPI Summary

Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
FluxBeforeBP	--	--	12.23	16.3	12.172	11.594	9.615	8.87	7.96	8.194	8.972
PermeateTurbidityAfterBP	0	--	0.9	1	0.189	0.188	0.189	0.193	0.187	0.19	0.189
TCPermeabilityBeforeBP	4	6	--	--	19.235	18.45	20.046	19.55	21.466	21.371	21.628
TMPBeforeBP	--	--	7	8	0.924	0.914	0.701	0.665	0.552	0.571	0.608
TotalPermeateFlowDaily	--	--	--	--	433476.0	372707.0	320021.0	289315.0	267899.0	239824.0	--

### UF 2 KPI Summary

Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
FluxBeforeBP	--	--	12.23	16.3	11.875	11.567	9.817	8.859	7.71	7.991	8.141
PermeateTurbidityAfterBP	0	--	0.9	1	0.093	0.101	0.11	0.115	0.11	0.114	0.117
TCPermeabilityBeforeBP	4	6	--	--	9.108	9.111	9.401	9.697	10.087	10.158	10.165
TMPBeforeBP	--	--	7	8	1.86	1.815	1.496	1.305	1.089	1.132	1.146
TotalPermeateFlowDaily	--	--	--	--	428734.0	377625.0	320207.0	285755.0	263330.0	230242.0	--

### UF 3 KPI Summary

Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
FluxBeforeBP	--	--	12.23	16.3	11.501	11.42	9.898	9.139	7.999	7.929	8.516
PermeateTurbidityAfterBP	0	--	0.9	1	0.189	0.189	0.191	0.195	0.188	0.191	0.189
TCPermeabilityBeforeBP	4	6	--	--	11.659	11.95	12.312	12.59	13.672	13.809	13.806
TMPBeforeBP	--	--	7	8	1.388	1.356	1.147	1.033	0.832	0.821	0.88
TotalPermeateFlowDaily	--	--	--	--	446781.0	373296.0	315395.0	298426.0	245112.0	241563.0	--

### UF 4 KPI Summary





Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
FluxBeforeBP	--	--	12.23	16.3	11.95	11.477	9.912	8.955	8.041	8.056	7.905
PermeateTurbidityAfterBP	0	--	0.9	1	0.252	0.253	0.256	0.259	0.262	0.265	0.267
TCPermeabilityBeforeBP	4	6	--	--	20.235	20.446	21.375	21.478	21.918	21.676	22.571
TMPBeforeBP	--	--	7	8	0.848	0.804	0.665	0.594	0.527	0.533	0.503
TotalPermeateFlowDaily	--	--	--	--	420649.0	367764.0	324955.0	302004.0	250086.0	238074.0	--

### UF Plant KPI Summary





Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
PermeateTemperature	32	--	100	110	44.533	44.707	44.637	44.84	44.744	44.549	44.66

Parameter	LL	LCL	UCL	HH	Dec 21	Dec 22	Dec 23	Dec 24	Dec 25	Dec 26	Dec 27
TotalPermeateFlowDaily	--	--	1100000	2100000	1729640.0	1491392.0	1280578.0	1175500.0	1026427.0	949703.0	--





### UF 1 KPI Summary

Parameter	Health	%In	Std. Dev	Points	Avg
FluxBeforeBP		83 %	2.81	1589	9.246
PermeateTurbidityAfterBP		100 %	0.03	1589	0.218
TCPermeabilityBeforeBP		100 %	5.61	1574	29.185
TMPBeforeBP		100 %	0.16	1589	0.396
TotalPermeateFlowDaily		100 %	166969.23	32	204388.281





### UF 2 KPI Summary

Parameter	Health	%In	Std. Dev	Points	Avg
FluxBeforeBP		81 %	2.74	1625	9.338
PermeateTurbidityAfterBP		99 %	0.15	1625	0.252
TCPermeabilityBeforeBP		100 %	6.11	1623	22.243
TMPBeforeBP		100 %	0.27	1625	0.56
TotalPermeateFlowDaily		100 %	166903.49	32	210127.594



### UF 3 KPI Summary

Parameter	Health	%In	Std. Dev	Points	Avg
FluxBeforeBP		91 %	2.71	1522	8.944
PermeateTurbidityAfterBP		100 %	0.04	1522	0.223
TCPermeabilityBeforeBP		29 %	6.57	1521	7.594
TMPBeforeBP		99 %	1.47	1522	2.27
TotalPermeateFlowDaily		100 %	161289.53	32	186948.281

### UF 4 KPI Summary

Parameter	Health	%In	Std. Dev	Points	Avg
FluxBeforeBP		86 %	2.65	1524	9.24
PermeateTurbidityAfterBP		100 %	0.02	1524	0.158
TCPermeabilityBeforeBP		100 %	4.67	1516	27.667
TMPBeforeBP		100 %	0.15	1524	0.406
TotalPermeateFlowDaily		100 %	173164.69	32	196422.531

### UF Plant KPI Summary

Parameter	Health	%In	Std. Dev	Points	Avg
PermeateTemperature		100 %	2.79	2976	56.357
TotalPermeateFlowDaily		78 %	654015.0	32	797886.688

# Attachment 10



**Report of the Department of Public Works**  
**January 2, 2019**

We had a major water break last month. On Christmas Eve around 10:00 am; I received a call from Public Utilities staff informing me that we had a leak in the water distribution system. The leak was located on the 10 inch transmission line off of Springsbury Road.

All Public Works Employees responded scene. The emergency ticket cleared around 1:30 and we were able to start excavating the leak shortly after that. During the excavation we found the pipe had a split approximately 20 feet in length. The pipe was on a sharp bend coming out of the bell connected to a hard cast iron tee and blow off assembly. My thought is the wet ground and the stress on the pipe created by the sharp deflection at the bell caused it to split. During the past five years we have had four water main breaks on the transmission line, one was the result the line laying on rock, and the other three were all stress related similar to this break. The break was repaired by replacing 27 feet of pipe and using two 10 inch Hy-Max Couplings. It took nearly 10 hours to complete the repair and the restore water service to the affected area.

The next phase of the East Main Street Sewer Up-Grade Project has been delayed. All the point repairs were completed last month and the lining process was supposed to begin mid-December. However due to weather conditions the lining phase had to be re-scheduled and is expected to be done this month. AM Liner East has informed me they will give us a week notice prior to the start date. All lining work will be done at night.

# Attachment 11

TOWN OF BERRYVILLE  
TOWN COUNCIL  
MOTION TO ENTER CLOSED SESSION

DATE: January 8, 2019

MOTION BY:

SECOND BY:

I move that the Council of the Town of Berryville enter a closed session in accordance with §2.2-3711-A-7 Code of Virginia, for consultation with legal counsel.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST: \_\_\_\_\_  
Harry Lee Arnold, Jr., Recorder

TOWN COUNCIL  
MOTION  
CLOSED SESSION RESOLUTION

DATE: January 8, 2019

MOTION BY:

SECOND BY:

I move that the Council of the Town of Berryville adopt the following resolution certifying it has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of The Virginia Freedom of Information Act:

Resolution

WHEREAS, Section 2.2-3712.D of the Code of Virginia requires a certification by this Council that such closed meeting was conducted in conformity with Virginia law,

NOW, THEREFORE, BE IT RESOLVED that the Council hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Council.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST: \_\_\_\_\_

Harry Lee Arnold, Jr., Recorder